

**EXHIBIT NO. ___(DWH-3)
DOCKET NO. UE-060266/UG-060267
2006 PSE GENERAL RATE CASE
WITNESS: DAVID W. HOFF**

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

PUGET SOUND ENERGY, INC.,

Respondent.

**Docket No. UE-060266
Docket No. UG-060267**

**SECOND EXHIBIT (NONCONFIDENTIAL) TO THE
PREFILED DIRECT TESTIMONY OF
DAVID W. HOFF
ON BEHALF OF PUGET SOUND ENERGY, INC.**

JULY 7, 2006

Puget Sound Energy
ELECTRIC COST OF SERVICE SUMMARY
Adjusted Test Year Twelve Months ended September 2005

Line No.	Description	Total Company	Residential Sch (KW < 50)	Sec Volt Sch 24 (KW > 50 & < 350)	Sec Volt Sch 25 (KW > 50 & < 350)	Sec Volt Sch 26 (KW > 350)	Pri Volt Sch 31/35/43	Campus Sch 40	High Volt 46/49	Transportation Sch 44/49/459	Lighting 50-59	Firm Resale
1	Rate Base	\$ 5,050,002,218	\$ 2,973,432,661	\$ 607,061,190	\$ 592,721,722	\$ 325,389,020	\$ 290,317,775	\$ 86,838,292	\$ 62,601,686	\$ 52,164,714	\$ 55,081,495	\$ 5,367,645
2	Plant in Service	\$ (1,957,327,576)	\$ (1,153,016,917)	\$ (235,212,163)	\$ (228,222,427)	\$ (125,576,316)	\$ (111,723,760)	\$ (33,706,054)	\$ (24,247,117)	\$ (21,310,634)	\$ (21,310,634)	\$ (2,099,170)
3	Accumulated Reserve	\$ 3,370,521	\$ 2,063,186	\$ 399,764	\$ 354,593	\$ 174,489	\$ 173,560	\$ 47,711	\$ 27,043	\$ 58,286	\$ 46,673	\$ 5,204
4	Construction Work in Progress	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Working Capital Assets	\$ (121,600,718)	\$ (102,791,192)	\$ (13,252,958)	\$ (2,334,431)	\$ 2,025,591	\$ (813,651)	\$ 341,820	\$ 1,354,201	\$ (3,350,077)	\$ (2,528,309)	\$ (251,807)
6	Other Items	\$ 2,974,444,445	\$ 1,718,807,758	\$ 359,015,934	\$ 362,526,457	\$ 202,012,794	\$ 177,953,924	\$ 52,521,768	\$ 39,735,902	\$ 27,562,291	\$ 31,286,841	\$ 3,021,876
7	TOTAL RATE BASE	\$ 1,144,230,492	\$ 618,745,165	\$ 140,050,118	\$ 154,554,303	\$ 95,148,811	\$ 76,666,758	\$ 23,003,188	\$ 21,688,163	\$ 4,004,814	\$ 8,564,107	\$ 844,065
8	Revenue	\$ 188,347,678	\$ 111,067,096	\$ 22,722,889	\$ 22,103,657	\$ 12,301,027	\$ 10,871,734	\$ 3,200,245	\$ 2,414,613	\$ 1,310,238	\$ 2,091,352	\$ 194,826
9	Firm Sales	\$ 10,178,424	\$ 5,352,363	\$ 1,253,009	\$ 1,455,924	\$ 914,258	\$ 713,743	\$ 232,344	\$ 211,692	\$ -	\$ 41,375	\$ 3,715
10	Non-Firm Sales	\$ 32,817,505	\$ 22,317,108	\$ 3,340,112	\$ 2,085,778	\$ 1,055,739	\$ 1,477,635	\$ 336,601	\$ 1,076,307	\$ 1,001,165	\$ 132,591	\$ 14,471
11	Other Operating Revenue	\$ 1,759,069,606	\$ 854,584,725	\$ 214,447,322	\$ 246,194,097	\$ 143,913,713	\$ 108,814,736	\$ 33,107,248	\$ 31,608,665	\$ 10,937,933	\$ 14,614,019	\$ 2,077,189
12	TOTAL REVENUE	\$ 1,144,230,492	\$ 618,745,165	\$ 140,050,118	\$ 154,554,303	\$ 95,148,811	\$ 76,666,758	\$ 23,003,188	\$ 21,688,163	\$ 4,004,814	\$ 8,564,107	\$ 844,065
13	Expense	\$ 188,347,678	\$ 111,067,096	\$ 22,722,889	\$ 22,103,657	\$ 12,301,027	\$ 10,871,734	\$ 3,200,245	\$ 2,414,613	\$ 1,310,238	\$ 2,091,352	\$ 194,826
14	Operation and Maintenance	\$ 110,742,539	\$ 61,824,305	\$ 13,456,896	\$ 14,645,806	\$ 8,412,416	\$ 6,884,949	\$ 2,022,894	\$ 1,746,695	\$ 814,338	\$ 1,041,221	\$ 92,818
15	Depreciation Expense	\$ 81,824,981	\$ 47,283,254	\$ 9,876,286	\$ 9,972,833	\$ 5,557,237	\$ 4,895,394	\$ 1,444,839	\$ 1,093,108	\$ 759,220	\$ 860,680	\$ 83,130
16	Taxes Other Than Income	\$ 1,525,154,600	\$ 838,909,819	\$ 186,106,189	\$ 201,369,600	\$ 121,419,491	\$ 99,118,835	\$ 30,601,266	\$ 26,922,580	\$ 6,977,611	\$ 12,557,360	\$ 1,174,940
17	Income Taxes	\$ 233,814,916	\$ 115,644,905	\$ 28,341,133	\$ 44,827,457	\$ 22,494,222	\$ 9,309,601	\$ 2,505,981	\$ 4,686,085	\$ 3,000,322	\$ 2,056,650	\$ 902,249
18	TOTAL EXPENSES	\$ 233,814,916	\$ 115,644,905	\$ 28,341,133	\$ 44,827,457	\$ 22,494,222	\$ 9,309,601	\$ 2,505,981	\$ 4,686,085	\$ 3,000,322	\$ 2,056,650	\$ 902,249
19	Operating Income	\$ 260,561,333	\$ 150,567,560	\$ 31,449,787	\$ 31,757,230	\$ 17,696,321	\$ 15,888,764	\$ 4,600,907	\$ 3,480,865	\$ 2,414,457	\$ 2,740,727	\$ 264,716
20	Present Rate of Return	\$ 26,646,418	\$ 34,922,654	\$ 3,108,654	\$ (13,070,227)	\$ (4,797,901)	\$ 6,192,863	\$ 2,094,925	\$ (1,205,220)	\$ (645,865)	\$ 684,068	\$ (637,533)
21	Cost of Service	\$ 42,927,314	\$ 56,280,311	\$ 5,008,033	\$ (21,056,104)	\$ (7,729,407)	\$ 9,976,687	\$ 3,374,920	\$ (1,941,607)	\$ (1,040,488)	\$ 1,102,032	\$ (1,027,064)
22	Required Return	\$ 1,801,996,920	\$ 1,010,815,006	\$ 219,455,356	\$ 225,137,953	\$ 136,184,306	\$ 118,491,423	\$ 36,482,167	\$ 29,667,058	\$ 8,997,445	\$ 15,716,051	\$ 1,090,125
23	Revenue Requirement	\$ 42,995,929	\$ 27,669,470	\$ 4,593,121	\$ 3,541,702	\$ 1,949,998	\$ 2,191,378	\$ 568,945	\$ 1,287,899	\$ 1,001,165	\$ 173,866	\$ 18,186
24	Revenues Other Than Rate Sch. Rev.	\$ 1,759,000,900	\$ 883,145,566	\$ 214,862,235	\$ 221,596,251	\$ 134,234,308	\$ 116,300,045	\$ 35,913,222	\$ 28,379,059	\$ 7,996,281	\$ 15,542,085	\$ 1,031,939
25	Rate Schedule Revenue Requirement	\$ 42,927,314	\$ 56,280,311	\$ 5,008,033	\$ (21,056,104)	\$ (7,729,407)	\$ 9,976,687	\$ 3,374,920	\$ (1,941,607)	\$ (1,040,488)	\$ 1,102,032	\$ (1,027,064)
26	Percentage Increase	2.50%	6.07%	2.39%	-5.68%	-5.44%	9.38%	10.37%	-6.40%	-11.51%	7.63%	-49.88%
27	Proposed Revenue Requirement	\$ 260,561,333	\$ 150,567,560	\$ 31,449,787	\$ 31,757,230	\$ 17,696,321	\$ 15,888,764	\$ 4,600,907	\$ 3,480,865	\$ 2,414,457	\$ 2,740,727	\$ 264,716
28	Proposed Rate of Return	\$ 26,646,418	\$ 34,922,654	\$ 3,108,654	\$ (13,070,227)	\$ (4,797,901)	\$ 6,192,863	\$ 2,094,925	\$ (1,205,220)	\$ (645,865)	\$ 684,068	\$ (637,533)
29	Operating Income Deficiency	\$ 1,611,000	\$ 620,700	\$ 620,700	\$ 620,700	\$ 620,700	\$ 620,700	\$ 620,700	\$ 620,700	\$ 620,700	\$ 620,700	\$ 620,700
30	Revenue Conversion Factor	\$ 42,927,314	\$ 56,280,311	\$ 5,008,033	\$ (21,056,104)	\$ (7,729,407)	\$ 9,976,687	\$ 3,374,920	\$ (1,941,607)	\$ (1,040,488)	\$ 1,102,032	\$ (1,027,064)
31	Revenue Deficiency	\$ 1,611,000	\$ 620,700	\$ 620,700	\$ 620,700	\$ 620,700	\$ 620,700	\$ 620,700	\$ 620,700	\$ 620,700	\$ 620,700	\$ 620,700
32	Percentage Increase	2.50%	6.07%	2.39%	-5.68%	-5.44%	9.38%	10.37%	-6.40%	-11.51%	7.63%	-49.88%
33	Revenue Requirement	\$ 1,759,000,900	\$ 883,145,566	\$ 214,862,235	\$ 221,596,251	\$ 134,234,308	\$ 116,300,045	\$ 35,913,222	\$ 28,379,059	\$ 7,996,281	\$ 15,542,085	\$ 1,031,939
34	Revenue to Revenue Requirement	0.98	0.94	0.98	1.10	1.06	0.91	0.91	1.07	1.13	0.93	2.00
35	Adjusted Revenue to Revenue Requirement	1.00	0.97	1.00	1.12	1.08	0.94	0.93	1.10	1.16	0.95	2.05

Puget Sound Energy
ELECTRIC COST OF SERVICE SUMMARY
Adjusted Test Year Twelve Months ended September 2005
Functional Rate Base

	System Total	Residential Sch. 7	Sec Volt Sch. 24 (kW < 50)	Sec Volt Sch. 25 (kW > 50 & < 350)	Sec Volt Sch. 26 (kW > 350)	Pri Volt Sch. 31/35/43	Campus Sch. 40	High Volt 46/49	Transportation Sch. 44/45/49	Lighting 50-59	Firm Resale
1											
2	\$ 252,229,469	\$ 149,659,966	\$ 30,823,422	\$ 32,410,783	\$ 17,658,166	\$ 12,745,501	\$ 4,237,566	\$ 3,679,118	\$ -	\$ 913,100	\$ 101,829
3	\$ 1,008,917,877	\$ 513,519,130	\$ 124,428,309	\$ 147,983,995	\$ 95,822,103	\$ 75,690,098	\$ 24,550,812	\$ 22,550,398	\$ -	\$ 4,213,472	\$ 358,470
4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	\$ 1,261,147,347	\$ 663,179,096	\$ 155,252,820	\$ 180,394,786	\$ 113,260,270	\$ 88,435,500	\$ 28,788,378	\$ 26,229,516	\$ -	\$ 5,126,581	\$ 460,299
6											
7											
8	\$ 57,169,494	\$ 32,504,867	\$ 6,694,584	\$ 7,039,348	\$ 3,835,203	\$ 2,768,214	\$ 920,363	\$ 799,073	\$ 2,238,175	\$ 198,319	\$ 171,347
9	\$ 228,677,976	\$ 109,380,184	\$ 26,503,610	\$ 31,520,767	\$ 20,367,622	\$ 16,122,081	\$ 5,229,352	\$ 4,803,262	\$ 12,859,980	\$ 867,475	\$ 983,645
10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	\$ 285,847,469	\$ 141,885,051	\$ 33,198,194	\$ 38,560,114	\$ 24,202,825	\$ 18,890,265	\$ 6,149,715	\$ 5,602,335	\$ 15,098,155	\$ 1,095,794	\$ 1,164,992
12											
13											
14	\$ 1,022,749,741	\$ 644,200,957	\$ 118,700,868	\$ 111,421,788	\$ 54,419,785	\$ 57,748,581	\$ 15,407,151	\$ 6,402,187	\$ 7,783,945	\$ 5,737,451	\$ 917,027
15	\$ 51,118,816	\$ 23,594,607	\$ 5,717,144	\$ 6,789,405	\$ 4,393,538	\$ 3,477,725	\$ 1,128,033	\$ 1,036,121	\$ 4,445,111	\$ 193,596	\$ 333,536
16	\$ 353,581,072	\$ 245,939,046	\$ 46,146,809	\$ 25,340,361	\$ 5,716,376	\$ 9,400,725	\$ 1,048,491	\$ 465,744	\$ 235,080	\$ 19,133,419	\$ 146,022
17	\$ 1,427,449,629	\$ 913,743,610	\$ 170,564,820	\$ 143,570,554	\$ 64,529,700	\$ 70,628,031	\$ 17,583,675	\$ 7,904,052	\$ 12,464,136	\$ 25,064,466	\$ 1,396,565
18											
19											
20	\$ 1,332,148,704	\$ 826,374,790	\$ 156,218,973	\$ 150,871,929	\$ 75,913,155	\$ 73,263,286	\$ 20,565,080	\$ 10,880,377	\$ 10,022,120	\$ 6,848,880	\$ 1,190,204
21	\$ 1,286,714,669	\$ 646,493,922	\$ 156,650,152	\$ 186,304,167	\$ 120,983,263	\$ 95,289,903	\$ 30,908,198	\$ 28,389,780	\$ 17,305,090	\$ 5,304,543	\$ 1,685,651
22	\$ 353,581,072	\$ 245,939,046	\$ 46,146,808	\$ 25,340,361	\$ 5,716,376	\$ 9,400,725	\$ 1,048,491	\$ 465,744	\$ 235,080	\$ 19,133,419	\$ 146,022
23	\$ 2,974,444,445	\$ 1,718,807,758	\$ 359,016,834	\$ 362,525,457	\$ 202,012,794	\$ 177,953,924	\$ 52,521,768	\$ 38,735,902	\$ 27,592,291	\$ 31,286,841	\$ 3,021,876
24											
25	\$ 2,974,444,445	\$ 1,718,807,758	\$ 359,016,834	\$ 362,525,457	\$ 202,012,794	\$ 177,953,924	\$ 52,521,768	\$ 38,735,902	\$ 27,592,291	\$ 31,286,841	\$ 3,021,876

Puget Sound Energy
ELECTRIC COST OF SERVICE SUMMARY
Adjusted Test Year Twelve Months ended September 2005
Functional Revenue Requirement

	System Total	Residential Sch 7	Sec Volt Sch 24 (kW > 50 & <= 350)	Sec Volt Sch 25 (kW > 50 & <= 350)	Sec Volt Sch 28 (kW > 350)	Pr1 Volt Sch 313/38/43	Campus Sch 40	High Volt 46/49	Transmission Sch 44/49/59	Lighting 50-59	Firm Resale
1 Production											
2 Demand	\$ 247,388,868	\$ 145,373,798	\$ 22,840,658	\$ 31,482,568	\$ 17,152,448	\$ 12,380,478	\$ 4,116,204	\$ 3,573,750	\$ 2,096,003	\$ 886,658	\$ 386,013
3 Energy	\$ 869,537,285	\$ 503,187,380	\$ 121,832,368	\$ 145,014,688	\$ 93,703,738	\$ 74,171,556	\$ 24,058,201	\$ 22,098,008	\$ 831,735	\$ 4,128,938	\$ 410,605
4 Customer											
5 Sub-total	\$ 1,236,926,253	\$ 648,561,158	\$ 151,873,026	\$ 176,497,256	\$ 110,856,185	\$ 86,552,033	\$ 28,174,495	\$ 25,671,758	\$ 2,027,828	\$ 5,015,896	\$ 796,618
6 Transmission											
7 Demand	\$ 10,604,568	\$ 5,971,457	\$ 1,229,860	\$ 1,293,196	\$ 704,564	\$ 508,548	\$ 169,080	\$ 146,797	\$ 507,470	\$ 36,433	\$ 37,164
8 Energy	\$ 42,021,944	\$ 20,091,579	\$ 4,868,335	\$ 5,789,915	\$ 3,741,241	\$ 2,961,396	\$ 960,557	\$ 882,291	\$ 2,378,122	\$ 164,853	\$ 183,654
9 Customer											
10 Sub-total	\$ 52,626,511	\$ 26,063,036	\$ 6,098,194	\$ 7,083,111	\$ 4,445,805	\$ 3,469,944	\$ 1,129,637	\$ 1,029,088	\$ 2,885,592	\$ 201,286	\$ 220,819
11 Distribution											
12 Demand	\$ 269,589,044	\$ 168,746,139	\$ 31,059,259	\$ 29,001,681	\$ 13,945,363	\$ 15,187,011	\$ 3,688,716	\$ 1,446,252	\$ 1,837,225	\$ 1,450,541	\$ 237,855
13 Energy	\$ 13,256,637	\$ 6,118,787	\$ 1,462,626	\$ 1,763,289	\$ 1,139,376	\$ 901,878	\$ 282,533	\$ 288,897	\$ 1,152,100	\$ 60,405	\$ 87,898
14 Customer	\$ 216,317,579	\$ 139,988,260	\$ 27,042,870	\$ 18,775,494	\$ 9,729,083	\$ 9,596,732	\$ 1,836,790	\$ 1,937,649	\$ 3,957,673	\$ 8,571,169	\$ 97,868
15 Sub-total	\$ 496,163,259	\$ 314,853,196	\$ 59,564,756	\$ 49,543,463	\$ 23,813,822	\$ 24,685,621	\$ 5,898,041	\$ 3,702,589	\$ 3,578,948	\$ 10,000,805	\$ 422,219
16 TOTAL											
17 Demand	\$ 524,582,670	\$ 320,091,384	\$ 62,220,777	\$ 61,777,444	\$ 31,802,375	\$ 28,076,036	\$ 7,954,002	\$ 5,166,800	\$ 4,440,788	\$ 2,382,932	\$ 661,032
18 Energy	\$ 1,044,815,865	\$ 529,397,726	\$ 138,283,329	\$ 152,567,892	\$ 98,584,355	\$ 78,034,830	\$ 25,311,381	\$ 23,248,995	\$ 4,362,808	\$ 4,343,986	\$ 660,756
19 Customer	\$ 216,317,579	\$ 139,988,260	\$ 27,042,870	\$ 18,775,494	\$ 9,729,083	\$ 9,596,732	\$ 1,936,790	\$ 1,987,649	\$ 568,673	\$ 8,571,169	\$ 97,868
20 TOTAL REVENUE REQUIREMENT	\$ 1,785,716,023	\$ 989,477,919	\$ 217,555,976	\$ 233,123,830	\$ 139,115,812	\$ 114,707,588	\$ 35,202,173	\$ 30,483,445	\$ 9,382,067	\$ 15,298,087	\$ 1,439,555

Puget Sound Energy
ELECTRIC COST OF SERVICE SUMMARY
 Adjusted Test Year Twelve Months ended September 2005
 Unit Costs (per kWh)

	System Total	Residential Sch 7	Sec Volt Sch 24 (KW < 50)	Sec Volt Sch 25 (KW > 50 & < 350)	Sec Volt Sch 26 (KW > 350)	Pri Volt Sch 31/35/43	Campus Sch 40	High Volt 46/49	Transportation Sch 448/459	Lighting 50-59	Firm Resale
1 Production											
2 Demand	\$ 0.010310	\$ 0.013126	\$ 0.011577	\$ 0.008864	\$ 0.008317	\$ 0.007584	\$ 0.007774	\$ 0.007348	\$ 0.010005	\$ 0.000761	\$ 0.002466
3 Energy	\$ 0.041241	\$ 0.045435	\$ 0.046437	\$ 0.045437	\$ 0.045438	\$ 0.045438	\$ 0.045438	\$ 0.045438	\$ 0.000309	\$ 0.045438	\$ 0.002823
4 Customer	\$ 0.051551	\$ 0.058561	\$ 0.058595	\$ 0.055302	\$ 0.053755	\$ 0.053022	\$ 0.053212	\$ 0.052786	\$ 0.001403	\$ 0.055108	\$ 0.005088
5 Total											
6 Transmission											
7 Demand	\$ 0.000442	\$ 0.000539	\$ 0.000468	\$ 0.000405	\$ 0.000342	\$ 0.000312	\$ 0.000319	\$ 0.000302	\$ 0.000243	\$ 0.000401	\$ 0.000237
8 Energy	\$ 0.001751	\$ 0.001814	\$ 0.001814	\$ 0.001814	\$ 0.001814	\$ 0.001814	\$ 0.001814	\$ 0.001814	\$ 0.001140	\$ 0.001814	\$ 0.001173
9 Customer	\$ 0.002193	\$ 0.002353	\$ 0.002272	\$ 0.002219	\$ 0.002156	\$ 0.002126	\$ 0.002133	\$ 0.002116	\$ 0.001383	\$ 0.002215	\$ 0.001410
10 Total											
11 Distribution											
12 Demand	\$ 0.011111	\$ 0.015237	\$ 0.011574	\$ 0.009087	\$ 0.006782	\$ 0.009304	\$ 0.006929	\$ 0.002974	\$ 0.000881	\$ 0.016062	\$ 0.001519
13 Energy	\$ 0.000552	\$ 0.000552	\$ 0.000552	\$ 0.000552	\$ 0.000552	\$ 0.000552	\$ 0.000552	\$ 0.000552	\$ 0.000552	\$ 0.000552	\$ 0.000552
14 Customer	\$ 0.009015	\$ 0.012640	\$ 0.010077	\$ 0.006884	\$ 0.004233	\$ 0.005266	\$ 0.003658	\$ 0.004087	\$ 0.000282	\$ 0.084323	\$ 0.000625
15 Total	\$ 0.020678	\$ 0.028429	\$ 0.022204	\$ 0.015523	\$ 0.011547	\$ 0.015122	\$ 0.011139	\$ 0.007613	\$ 0.001715	\$ 0.110937	\$ 0.002897
16 TOTAL											
17 Demand	\$ 0.021863	\$ 0.028902	\$ 0.023180	\$ 0.018357	\$ 0.015421	\$ 0.017189	\$ 0.015022	\$ 0.010624	\$ 0.002128	\$ 0.026223	\$ 0.004222
18 Energy	\$ 0.043544	\$ 0.047802	\$ 0.047804	\$ 0.047804	\$ 0.047804	\$ 0.047804	\$ 0.047804	\$ 0.047804	\$ 0.002091	\$ 0.047804	\$ 0.004348
19 Customer	\$ 0.009015	\$ 0.012640	\$ 0.010077	\$ 0.006884	\$ 0.004233	\$ 0.005266	\$ 0.003658	\$ 0.004087	\$ 0.000282	\$ 0.084323	\$ 0.000625
20 Total	\$ 0.074423	\$ 0.089344	\$ 0.081071	\$ 0.073045	\$ 0.067458	\$ 0.070270	\$ 0.066484	\$ 0.062515	\$ 0.004601	\$ 0.169350	\$ 0.009106
21 kWh	23,984,289,527	11,074,901,353	2,983,528,686	3,191,523,074	2,062,251,046	1,632,383,915	529,479,440	466,337,160	2,086,458,169	90,870,594	156,556,000

Puget Sound Energy
Electric Cost of Service Summary
Energy Related
Adjusted Test Year Twelve Months ended September 2005

Line No.	Description	Total Company	Residential Sch 7	Sec Volt Sch 24 (kW< 50)	Sec Volt Sch 25 (kW > 50 & < 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31 / 35 / 43	Campus 40	High Volt 46/49	Transportatio n Sch 449 / 459	Lighting 50- 59	Firm Resale
1	Expense											
2	Operation and Maintenance	\$ 801,946,379	\$ 407,461,693	\$ 98,737,342	\$ 117,428,823	\$ 75,878,712	\$ 60,062,078	\$ 19,481,746	\$ 17,894,362	\$ 1,282,207	\$ 3,343,500	\$ 375,914
3	Depreciation Expense	\$ 76,566,396	\$ 38,597,135	\$ 9,352,365	\$ 11,122,776	\$ 7,187,150	\$ 5,689,021	\$ 1,845,289	\$ 1,694,933	\$ 685,215	\$ 316,693	\$ 75,819
4	Taxes Other Than Income	\$ 17,960,005	\$ 8,921,414	\$ 2,161,727	\$ 2,570,944	\$ 1,661,265	\$ 1,314,974	\$ 426,524	\$ 391,771	\$ 403,207	\$ 73,201	\$ 34,988
5	Income Taxes	\$ 35,461,680	\$ 17,784,616	\$ 4,303,341	\$ 5,125,103	\$ 3,311,663	\$ 2,621,362	\$ 850,264	\$ 780,984	\$ 476,051	\$ 145,924	\$ 46,371
6	TOTAL EXPENSES	\$ 931,924,460	\$ 472,764,858	\$ 114,560,776	\$ 136,247,647	\$ 88,038,781	\$ 69,687,434	\$ 22,603,823	\$ 20,762,051	\$ 2,846,681	\$ 3,879,318	\$ 533,093
7	Requested Return on Net Investment	\$ 112,891,405	\$ 56,632,868	\$ 13,722,553	\$ 16,320,245	\$ 10,545,574	\$ 8,347,396	\$ 2,707,558	\$ 2,486,945	\$ 1,515,926	\$ 464,678	\$ 147,663
8		\$1,044,815,865	\$ 529,397,726	\$ 128,283,329	\$ 152,567,892	\$ 98,584,355	\$ 78,034,830	\$ 25,311,381	\$ 23,248,995	\$ 4,362,606	\$ 4,343,996	\$ 680,756
9												
10	Rate Base											
11	Plant in Service	\$1,977,468,304	\$ 988,933,486	\$ 239,625,735	\$ 284,987,102	\$ 184,148,739	\$ 145,763,747	\$ 47,279,875	\$ 43,427,484	\$ 32,200,664	\$ 8,114,291	\$ 2,987,183
12	Accumulated Reserve	\$ (765,781,301)	\$ (384,775,321)	\$ (93,233,843)	\$ (110,883,093)	\$ (71,648,792)	\$ (56,713,918)	\$ (18,595,705)	\$ (16,896,813)	\$ (12,888,758)	\$ (3,157,117)	\$ (1,187,941)
13	Construction Work in Progress	\$ 619,407	\$ 295,014	\$ 71,484	\$ 85,016	\$ 54,934	\$ 43,464	\$ 14,104	\$ 12,955	\$ 37,139	\$ 2,421	\$ 2,655
14	Working Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Other Items	\$ 80,408,259	\$ 42,040,742	\$ 10,186,776	\$ 12,115,142	\$ 7,828,383	\$ 6,196,591	\$ 2,009,924	\$ 1,846,154	\$ (2,043,954)	\$ 344,948	\$ (116,446)
16	TOTAL RATE BASE	\$1,288,714,669	\$ 646,493,922	\$ 156,650,152	\$ 186,304,167	\$ 120,383,263	\$ 95,289,903	\$ 30,908,198	\$ 28,389,780	\$ 17,305,090	\$ 5,304,543	\$ 1,685,651
17												
18												

Puget Sound Energy
Electric Cost of Service Summary
Demand Related
Adjusted Test Year Twelve Months ended September 2005

Line No.	Description	Total Company	Residential Sch 7	Sec Volt Sch 24 (kW < 50)	Sec Volt Sch 25 (kW > 50 & < 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31 / 35 / 43	Campus 40	High Volt 46/49	Transportatio n Sch 449 / 459	Lighting 50- 59	Firm Resale	Pri Volt Sch 31
1	Expense												
2	Operation and Maintenance	\$ 271,202,146	\$ 162,894,412	\$ 32,525,242	\$ 33,102,356	\$ 17,380,752	\$ 14,144,237	\$ 3,963,966	\$ 3,111,991	\$ 2,532,423	\$ 1,078,575	\$ 438,192	\$ 13,017,642
3	Depreciation Expense	\$ 81,507,711	\$ 50,576,167	\$ 9,554,338	\$ 9,220,418	\$ 4,635,831	\$ 4,476,373	\$ 1,268,560	\$ 656,087	\$ 598,167	\$ 420,017	\$ 68,752	\$ 3,536,354
4	Taxes Other Than Income	\$ 18,529,974	\$ 11,497,364	\$ 2,167,946	\$ 2,097,903	\$ 1,047,479	\$ 1,019,137	\$ 284,243	\$ 146,288	\$ 156,558	\$ 65,970	\$ 17,084	\$ 800,362
5	Income Taxes	\$ 36,646,922	\$ 22,733,019	\$ 4,297,477	\$ 4,150,386	\$ 2,098,320	\$ 2,015,424	\$ 565,732	\$ 299,312	\$ 275,702	\$ 188,408	\$ 32,742	\$ 1,594,801
6	TOTAL EXPENSES	\$ 407,886,353	\$ 247,700,882	\$ 48,545,003	\$ 48,581,063	\$ 25,152,382	\$ 21,653,171	\$ 6,152,501	\$ 4,213,679	\$ 3,562,850	\$ 1,782,970	\$ 556,770	\$ 18,949,159
7	Requested Return on Net Investment	\$ 116,696,226	\$ 72,390,432	\$ 13,684,773	\$ 13,216,381	\$ 6,649,992	\$ 6,417,865	\$ 1,801,501	\$ 953,121	\$ 877,938	\$ 599,962	\$ 104,262	\$ 5,078,442
8													
9													
10	Total Cost of Service	\$ 524,582,579	\$ 320,091,394	\$ 62,229,777	\$ 61,777,444	\$ 31,802,375	\$ 28,076,036	\$ 7,954,002	\$ 5,166,800	\$ 4,440,788	\$ 2,382,932	\$ 661,032	\$ 24,027,600
11													
12	Rate Base												
13	Plant in Service	\$ 2,265,924,731	\$ 1,424,893,274	\$ 268,555,035	\$ 259,526,025	\$ 129,652,535	\$ 126,919,638	\$ 26,488,515	\$ 18,064,305	\$ 19,438,465	\$ 11,912,569	\$ 2,105,422	\$ 99,077,881
14	Accumulated Reserve	\$ (86,244,435)	\$ (536,515,801)	\$ (101,200,803)	\$ (97,505,238)	\$ (48,942,220)	\$ (47,452,425)	\$ (14,420,811)	\$ (6,769,533)	\$ (8,162,574)	\$ (4,475,107)	\$ (799,925)	\$ (37,289,873)
15	Construction Work in Progress	\$ 2,021,226	\$ 1,263,706	\$ 234,468	\$ 221,625	\$ 109,254	\$ 112,773	\$ 31,787	\$ 13,492	\$ 20,796	\$ 11,045	\$ 2,080	\$ 84,552
16	Working Capital Assets	\$ (69,552,818)	\$ (63,236,320)	\$ (11,369,825)	\$ (10,370,685)	\$ (4,906,415)	\$ (5,715,689)	\$ (1,534,411)	\$ (427,887)	\$ (1,274,568)	\$ (599,627)	\$ (117,373)	\$ (3,906,481)
17	Other Items	\$ 828,374,789	\$ 828,374,789	\$ 156,218,973	\$ 150,871,929	\$ 75,913,159	\$ 73,263,266	\$ 20,565,080	\$ 10,660,377	\$ 10,022,120	\$ 6,848,860	\$ 1,190,204	\$ 47,973,079
18	TOTAL RATE BASE	\$ 1,332,146,704	\$ 828,374,789	\$ 156,218,973	\$ 150,871,929	\$ 75,913,159	\$ 73,263,266	\$ 20,565,080	\$ 10,660,377	\$ 10,022,120	\$ 6,848,860	\$ 1,190,204	\$ 47,973,079

Puget Sound Energy
Electric Cost of Service Summary
Customer Related

Adjusted Test Year Twelve Months ended September 2005

Line No.	Description	Total Company	Residential Sch 7	Sec Volt Sch 24 (KW< 50)	Sec Volt Sch 25 (KW > 50 & < 350)	Sec Volt Sch 26 (KW > 350)	Pri Volt Sch 31 / 35 / 43	Campus 40	High Volt 46/49	Transportation Sch 449 / 459	Lighting 50-59	Firm Resale
1	Expense											
2	Operation and Maintenance	\$ 71,090,967	\$ 46,389,050	\$ 8,787,534	\$ 4,023,124	\$ 1,889,347	\$ 2,460,443	\$ 427,476	\$ 661,809	\$ 280,184	\$ 4,142,032	\$ 29,059
3	Depreciation Expense	\$ 30,273,571	\$ 21,983,794	\$ 3,616,165	\$ 1,850,464	\$ 478,045	\$ 703,340	\$ 86,397	\$ 63,592	\$ 26,856	\$ 1,354,642	\$ 10,255
4	Taxes Other Than Income	\$ 74,252,560	\$ 41,405,527	\$ 9,127,223	\$ 9,966,958	\$ 5,703,683	\$ 4,350,838	\$ 1,302,226	\$ 1,206,636	\$ 294,573	\$ 672,650	\$ 40,846
5	Income Taxes	\$ 9,726,719	\$ 6,765,619	\$ 1,269,468	\$ 697,344	\$ 157,254	\$ 259,608	\$ 28,843	\$ 12,812	\$ 6,467	\$ 526,346	\$ 4,017
6	TOTAL EXPENSES	\$ 185,343,877	\$ 118,443,998	\$ 23,000,410	\$ 16,557,890	\$ 8,228,328	\$ 7,773,229	\$ 1,844,942	\$ 1,946,850	\$ 968,080	\$ 6,895,071	\$ 85,077
7	Requested Return on Net Investment	\$ 30,973,702	\$ 21,544,260	\$ 4,042,460	\$ 2,220,604	\$ 500,755	\$ 823,503	\$ 91,848	\$ 40,799	\$ 20,593	\$ 1,676,087	\$ 12,792
8		\$ 216,317,579	\$ 139,988,260	\$ 27,042,870	\$ 18,778,494	\$ 8,729,083	\$ 8,596,732	\$ 1,936,790	\$ 1,987,649	\$ 988,673	\$ 8,571,159	\$ 97,868
9	Total Cost of Service											
10		\$ 776,609,183	\$ 559,635,971	\$ 98,900,420	\$ 49,214,595	\$ 11,587,746	\$ 18,235,390	\$ 2,069,903	\$ 1,109,897	\$ 525,585	\$ 35,054,635	\$ 275,040
11	Rate Base	\$ (321,301,840)	\$ (232,625,795)	\$ (40,777,516)	\$ (19,834,098)	\$ (4,985,304)	\$ (7,557,417)	\$ (889,538)	\$ (580,771)	\$ (259,303)	\$ (13,680,794)	\$ (111,304)
12	Plant in Service	\$ 729,888	\$ 524,465	\$ 93,812	\$ 47,752	\$ 10,310	\$ 17,304	\$ 1,820	\$ 595	\$ 354	\$ 33,207	\$ 269
13	Accumulated Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Construction Work in Progress	\$ (102,456,158)	\$ (81,595,595)	\$ (12,069,908)	\$ (4,078,887)	\$ (896,376)	\$ (1,204,553)	\$ (133,684)	\$ (63,977)	\$ (31,556)	\$ (2,273,629)	\$ (17,983)
15	Working Capital Assets	\$ 353,561,072	\$ 245,939,048	\$ 46,146,808	\$ 25,348,361	\$ 5,716,376	\$ 9,400,725	\$ 1,048,491	\$ 465,744	\$ 235,080	\$ 19,133,419	\$ 146,022
16	Other Items											
17	TOTAL RATE BASE											
18		\$ 353,561,072	\$ 245,939,048	\$ 46,146,808	\$ 25,348,361	\$ 5,716,376	\$ 9,400,725	\$ 1,048,491	\$ 465,744	\$ 235,080	\$ 19,133,419	\$ 146,022

Puget Sound Energy
 Electric Cost of Service Summary
 Operating Revenue Summary
 Adjusted Twelve Months ended September 2005

Line No	COB ID	Account Description	Revenue	Allocation Method	Total	Residential		Sec Volt (KW > 50 & < 350)		Sec Volt (KW > 350)		Pri Volt		Campus		High Volt Transportation		Street & Area Lighting		Firm Resale	
						Sch 7	Sch 24	Sch 25	Sch 26	Sch 31/35/43	Sch 40	Sch 46 / 49	Sch 44/9 / 45/9	Sch 46 / 49	Sch 44/9 / 45/9						
1	447.00	Sales of Electricity - Firm Revenue	\$ 1,705,240.419		\$ 927,011,234	\$ 209,800,224	\$ 242,894,951	\$ 141,989,029	\$ 108,341,038	\$ 32,544,551	\$ 30,326,289	\$ -	\$ 114,443,504	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2	447.01	Sales of Electricity - Transportation Revenue - Retail	\$ 6,311,142		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,311,142	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3	447.02	Sales of Electricity - Small Firm Resale	\$ 463,874		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4	447.03	Sales of Electricity - Unbilled Revenue	\$ (787,265)		\$ (125,680)	\$ (36,022)	\$ (42,195)	\$ (25,314)	\$ (17,881)	\$ (6,248)	\$ (5,623)	\$ (524,751)	\$ (3,451)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5	447.04	Other Elicit Revenue - OATT - Sch 449	\$ 3,250,377		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6	447.05	Other Elicit Revenue - Firm Resale	\$ 1,935,329		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7	447.05	Other Elicit Revenue - Firm Resale	\$ 1,935,329		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8	-	Total Sales Revenue	\$ 1,716,072,678		\$ 926,885,254	\$ 209,800,224	\$ 242,894,951	\$ 141,989,029	\$ 108,341,038	\$ 32,544,551	\$ 30,326,289	\$ -	\$ 114,443,504	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9	-	Non Firm Revenue	\$ 10,178,424		\$ 5,352,363	\$ 1,253,009	\$ 1,455,824	\$ 814,258	\$ 713,743	\$ 232,344	\$ 211,692	\$ -	\$ 41,375	\$ 3,715	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10	447.07	Sales of Electricity - Non Firm Revenue	\$ 10,178,424		\$ 5,352,363	\$ 1,253,009	\$ 1,455,824	\$ 814,258	\$ 713,743	\$ 232,344	\$ 211,692	\$ -	\$ 41,375	\$ 3,715	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11	-	Total Non Firm Revenue	\$ 10,178,424		\$ 5,352,363	\$ 1,253,009	\$ 1,455,824	\$ 814,258	\$ 713,743	\$ 232,344	\$ 211,692	\$ -	\$ 41,375	\$ 3,715	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
12	-	Other Operating Revenue	\$ 2,741,681		\$ 1,765,688	\$ 260,375	\$ 32,797	\$ 32,882	\$ 2,414	\$ 5,909	\$ 9,168	\$ 3,651	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
13	450.01	Lineament Revenue - Field	\$ 1,629,697		\$ 1,629,697	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
14	450.02	Misc. Service Revenue - Field Call	\$ 1,111,984		\$ 1,111,984	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
15	451.01	Misc. Service Revenue - Temporary Service	\$ 426		\$ 426	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
16	451.02	Misc. Service Revenue - Seat Svc Charge	\$ 846,645		\$ 846,645	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
17	451.03	Misc. Service Revenue - Reconnection Charge	\$ 720,175		\$ 720,175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
18	451.04	Misc. Service Revenue - Modified Service Charge	\$ 56,748		\$ 56,748	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
19	451.05	Misc. Service Revenue - Water Heater Rental	\$ 1,363,171		\$ 1,363,171	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
20	451.06	Misc. Service Revenue - Water Heater Rental	\$ 1,252,155		\$ 1,252,155	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
21	451.07	Misc. Service Revenue - Water Heater Rental	\$ 7,986,188		\$ 7,986,188	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
22	451.08	Misc. Service Revenue - Deferred FIT CRAC	\$ 50,927		\$ 50,927	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
23	451.09	Misc. Service Revenue - Other	\$ 35,050		\$ 35,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
24	454.01	Rental Revenue - Steam Plant	\$ 232,232		\$ 232,232	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
25	454.02	Rental Revenue - Transmission Pole Contacts	\$ 4,412,405		\$ 4,412,405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
26	454.03	Rental Revenue - Distribution Pole Contacts	\$ 2,145,745		\$ 2,145,745	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
27	454.04	Rental Revenue - Electrical Sub Station	\$ 1,425,784		\$ 1,425,784	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
28	454.05	Rental Revenue - Electrical Sub Station	\$ 450,045		\$ 450,045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
29	454.06	Rental Revenue - Land & Bldgs	\$ 42,430		\$ 42,430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
30	454.07	Rental Revenue - Pole Rental	\$ 51,270		\$ 51,270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
31	454.08	Rental Revenue - Reserve of Power Capacity	\$ 1,630,506		\$ 1,630,506	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
32	456.01	Other Elicit Revenue - Wheeling	\$ 982,579		\$ 982,579	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
33	456.02	Other Elicit Revenue - Wheeling	\$ 55,569		\$ 55,569	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
34	456.03	Other Elicit Revenue - Insurance 44g	\$ 1,244		\$ 1,244	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
35	456.04	Other Elicit Revenue - Insurance 44g	\$ 6,427		\$ 6,427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
36	456.05	Other Elicit Revenue - O&D&H	\$ 2,201		\$ 2,201	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
37	456.06	Other Elicit Revenue - Distribution Timber Sales	\$ 9,138		\$ 9,138	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
38	456.07	Other Elicit Revenue - Other Timber Sales	\$ 246,048		\$ 246,048	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
39	456.08	Other Elicit Revenue - Other Timber Sales	\$ 1,092		\$ 1,092	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
40	456.09	Other Elicit Revenue - PCS	\$ 28,883		\$ 28,883	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
41	456.10	Other Elicit Revenue - Non-Core Gas Sales	\$ 166,488		\$ 166,488	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
42	456.11	Other Elicit Revenue - Boiler Installation	\$ (28,873)		\$ (28,873)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
43	456.12	Other Elicit Revenue - Other Gas Sales	\$ 25,018		\$ 25,018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
44	456.13	Other Elicit Revenue - Encompass Gas Sale	\$ 3,964,710		\$ 3,964,710	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
45	456.14	Other Elicit Revenue - CLX Reconciliation Adjustment	\$ 3,910		\$ 3,910	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
46	456.15	Other Elicit Revenue - Green Energy Option	\$ 25,079		\$ 25,079	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
47	456.16	Other Elicit Revenue - Conservation Trust	\$ (400,119)		\$ (400,119)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
48	456.17	Other Elicit Revenue - Intohnt	\$ 19,181		\$ 19,181	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
49	456.18	Other Elicit Revenue - IG Settlement	\$ 1,001,165		\$ 1,001,165	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
50	-	Total Other Operating Revenue	\$ 32,817,569		\$ 22,317,108	\$ 3,340,112	\$ 2,085,778	\$ 1,025,739	\$ 1,477,635	\$ 336,661	\$ 1,076,307	\$ 1,001,165	\$ 19,591	\$ 14,471	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
51	-	Total Revenue	\$ 1,759,889,806		\$ 954,554,725	\$ 214,447,222	\$ 246,884,057	\$ 143,813,713	\$ 108,514,735	\$ 33,107,248	\$ 31,698,865	\$ 10,037,833	\$ 14,814,018	\$ 2,077,188	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Piglet Sound Energy
Electric Account Allocation
Operating Expense Summary
Adjusted Twelve Months ended September 2005
Piglet Sound Energy
Electric Cost of Service Summary
Operating Expense Summary
Adjusted Test Year Twelve Months ended September 2005

Line No.	Account Description	Allocation Method	Total	Residential Sch 7	Sec Volt (KW < 25) (KW > 25 & < 350)	Sec Volt Sch 25 (KW > 25) (KW > 25 & < 350)	Pri Volt Sch 31/35/43	Campus Sch 40	High Volt Sch 48/49	Transmission Sch 48/49/45/9	Street & Area Lighting	Firm Rosalia
3	FUEL ST	Production - O&M - Fuel	\$ 53,837,005	\$ 28,310,440	\$ 4,835,810	\$ 7,700,870	\$ 3,775,220	\$ 1,228,040	\$ 1,110,711	\$ -	\$ 218,840	\$ 10,050
4	FUEL OT	Other Prod O&M - Fuel	\$ 37,058,507	\$ 10,050,624	\$ 4,070,800	\$ 3,409,554	\$ 2,661,269	\$ 806,484	\$ 789,400	\$ -	\$ 154,302	\$ 13,854
5	FUEL-T	Sub-Total	\$ 91,795,512	\$ 48,361,064	\$ 11,306,645	\$ 11,110,424	\$ 6,436,489	\$ 2,095,430	\$ 1,909,178	\$ -	\$ 373,150	\$ 23,904
6	PC3	Production - O&M - Purchase Power	\$ 726,627,976	\$ 383,835,882	\$ 86,857,384	\$ 104,400,655	\$ 51,164,634	\$ 16,662,163	\$ 15,161,142	\$ -	\$ 2,067,167	\$ 266,412
7	PURCH - OTHER	Purch Pwr - Other Expenses	\$ 1,024,800	\$ 24,860	\$ 16,141	\$ 1,024,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	PURCH - TRANS	Purch Pwr - Trans Acquisition	\$ 972,438	\$ -	\$ -	\$ 972,438	\$ -	\$ -	\$ -	\$ 854,253	\$ 171	\$ 118,185
9	ANCIL	ANCIL	\$ 1,370,334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,203,791	\$ -	\$ 166,543
10	ENERGY-1	Reliability & Frequency Response	\$ 7,062,521	\$ 3,250,606	\$ 786,875	\$ 607,007	\$ 480,279	\$ 156,848	\$ 143,140	\$ 614,132	\$ 20,747	\$ 40,081
11	ENERGY-1	Sub-Total	\$ 739,301,444	\$ 387,086,304	\$ 86,846,424	\$ 106,347,894	\$ 51,665,412	\$ 16,818,010	\$ 15,324,282	\$ 2,872,176	\$ 2,893,908	\$ 87,221
12	PP T	Production - O&M - Wholesaling	\$ 58,145,652	\$ 30,975,765	\$ 7,157,613	\$ 8,317,081	\$ 4,077,313	\$ 1,377,285	\$ 1,209,308	\$ -	\$ 296,360	\$ 21,222
13	PP T	Wholesaling by Others - Wholesaling	\$ 89,146,892	\$ 30,975,765	\$ 7,157,613	\$ 8,317,081	\$ 4,077,313	\$ 1,377,285	\$ 1,209,308	\$ -	\$ 296,360	\$ 21,222
14	PP T	Sub-Total	\$ 147,292,544	\$ 61,951,530	\$ 14,315,226	\$ 16,634,162	\$ 8,154,626	\$ 2,754,570	\$ 2,418,616	\$ -	\$ 592,720	\$ 42,444
15	PP T	Production - O&M - Other	\$ 31,802,840	\$ 16,770,070	\$ 3,026,150	\$ 4,561,050	\$ 2,236,420	\$ 728,022	\$ 603,312	\$ -	\$ 120,645	\$ 11,640
16	PP T	Steam Prod O&M	\$ 12,500,778	\$ 6,620,608	\$ 1,540,681	\$ 1,800,688	\$ 882,605	\$ 287,411	\$ 261,865	\$ -	\$ 51,182	\$ 4,505
17	PP T	Other Prod O&M - O&M	\$ 32,596,364	\$ 17,140,921	\$ 4,917,757	\$ 4,662,591	\$ 2,255,556	\$ 744,082	\$ 077,944	\$ -	\$ 132,505	\$ 11,897
18	ENERGY-1	System Control & Load Dispatch	\$ 640,747	\$ 360,828	\$ 64,700	\$ 112,627	\$ 72,776	\$ 57,606	\$ 17,163	\$ 73,030	\$ 3,207	\$ 5,525
19	DIRS5601	System Control & Load Dispatch - Direct Assn	\$ 31,660	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,609	\$ -	\$ 2,709
20	DIRS5601	Sub-Total	\$ 77,858,389	\$ 40,923,928	\$ 8,953,587	\$ 11,138,168	\$ 5,462,986	\$ 1,775,200	\$ 1,620,283	\$ 109,339	\$ 316,558	\$ 35,473
21	TP T	Transmission - O&M	\$ 4,070,074	\$ 2,018,209	\$ 472,215	\$ 548,480	\$ 268,603	\$ 87,473	\$ 78,087	\$ 218,028	\$ 15,587	\$ 16,844
22	DIRS6502	Transmission O&M - Direct Assigned	\$ 82,108	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	DIRS6502	Sub-Total	\$ 4,152,182	\$ 2,018,209	\$ 472,215	\$ 548,480	\$ 268,603	\$ 87,473	\$ 78,087	\$ 218,028	\$ 15,587	\$ 16,844
24	DELA'DNCP1	Distribution Expense - Operating	\$ 4,460,064	\$ 2,564,659	\$ 555,532	\$ 644,600	\$ 306,041	\$ -	\$ -	\$ -	\$ 24,200	\$ 1,852
25	D302 T	Dist O&M - Street Lighting	\$ 1,304,906	\$ 641,090	\$ 173,375	\$ 193,535	\$ 119,107	\$ 39,482	\$ 48,852	\$ -	\$ 10,817	\$ 3,087
26	D304 T	Dist O&M - UNGO Lines	\$ 3,610,333	\$ 2,477,140	\$ 359,301	\$ 359,249	\$ 210,864	\$ 12,202	\$ 31	\$ 77,865	\$ 15,865	\$ 3,522
27	D306 T	Dist O&M - UNGO Lines	\$ 2,643,100	\$ 1,742,564	\$ 293,740	\$ 280,252	\$ 120,088	\$ 44,786	\$ 4,352	\$ 289	\$ 13,600	\$ 2,247
28	DIR373.00	Dist O&M - Street Lighting	\$ 1,241,188	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,241,188	\$ -
29	D370 T	Dist O&M - Meter	\$ 1,694,654	\$ 1,160,855	\$ 410,416	\$ 139,258	\$ 232,720	\$ 8,805	\$ 8,514	\$ 5,084	\$ -	\$ 3,177
30	D370 T	Dist O&M - Cust Installations - Meters	\$ 2,322,525	\$ 1,312,588	\$ 461,678	\$ 153,275	\$ 14,418	\$ 261,922	\$ 6,577	\$ 5,719	\$ -	\$ 3,574
31	D372 T	Dist O&M - Cust Installations - Water Heaters	\$ 5,017	\$ 4,913	\$ 18,105	\$ 21,549	\$ 10,712	\$ -	\$ -	\$ -	\$ 601	\$ 81
32	DIRS5601	Dist O&M - Sub-Total	\$ 2,911,770	\$ 1,339,672	\$ 314,805	\$ 237,697	\$ 105,332	\$ 171,443	\$ 15,600	\$ 8,572	\$ 170,839	\$ 2,965
33	DESI 1	Dist O&M - Miscellaneous	\$ 1,020,440	\$ 1,077,772	\$ 253,611	\$ 101,801	\$ 138,236	\$ 12,578	\$ 6,042	\$ 9,716	\$ 142,557	\$ 1,907
34	DESI 1	Sub-Total	\$ 22,036,245	\$ 12,368,527	\$ 2,812,356	\$ 2,208,403	\$ 870,957	\$ 143,388	\$ 78,778	\$ 110,445	\$ 1,825,887	\$ 21,792
35	CAE-S	Customer Accounts Expense	\$ 764,492	\$ 578,001	\$ 92,612	\$ 39,025	\$ 18,664	\$ 3,890	\$ 6,051	\$ 2,888	\$ 2,389	\$ 193
36	CAE-S	CAE - Salary	\$ 14,504,418	\$ 11,965,870	\$ 1,700,314	\$ 420,711	\$ 143,555	\$ 4,455	\$ 142,297	\$ 9,924	\$ 42,400	\$ 5,577
37	CAE-S	CAE - Meter Reading	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
38	CAE-S	CAE - Records & Collections	\$ 6,098,655	\$ 4,397,738	\$ 665,716	\$ 1,151,942	\$ 504,482	\$ 154,391	\$ 143,868	\$ -	\$ 86,520	\$ 3,346
39	CAE-S	CAE - Unproduct Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	CUST-1	CAE - Miscellaneous	\$ (244,644)	\$ (210,088)	\$ (25,571)	\$ (1,033)	\$ (165)	\$ (15)	\$ (4)	\$ (688)	\$ -	\$ (2)
41	CUST-1	Sub-Total	\$ 39,034,392	\$ 27,851,258	\$ 4,413,578	\$ 1,782,800	\$ 955,130	\$ 183,417	\$ 313,582	\$ 107,885	\$ 112,821	\$ 9,197
42	DIRS08.01	Customer Service & Information Expense	\$ 376,468	\$ 332,110	\$ 36,633	\$ 2,694	\$ 284	\$ 24	\$ 6	\$ 5	\$ 864	\$ 3
43	CUST-1	Cust Svc Exp - Cust Assistance	\$ 626,477	\$ 553,352	\$ 65,482	\$ 4,950	\$ 424	\$ 30	\$ 11	\$ 11	\$ 1,702	\$ -
44	CUST-1	Cust Svc Exp - Info & Internet	\$ (2,110)	\$ (1,804)	\$ (221)	\$ (17)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (6)	\$ (0)
45	DIR373.00	Cust Svc Exp - Miscellaneous	\$ 2,222	\$ 2,222	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	RESID	Cust Svc Exp - Residential Programs	\$ 396,303	\$ 297,128	\$ 35,191	\$ 2,658	\$ 227	\$ 21	\$ 6	\$ 6	\$ 046	\$ 3
47	CUST-1	Cust Svc Exp - Demstration & Selling	\$ 57,000	\$ 50,405	\$ 5,965	\$ 451	\$ 38	\$ 4	\$ 1	\$ 1	\$ 101	\$ 1
48	CUST-1	Cust Svc Exp - Advertising	\$ 135,841	\$ 130,720	\$ 14,167	\$ 1,071	\$ 85	\$ 8	\$ 2	\$ 8	\$ 381	\$ 1
49	CUST-1	Sub-Total	\$ 1,522,691	\$ 1,359,013	\$ 189,468	\$ 12,107	\$ 1,044	\$ 83	\$ 23	\$ 23	\$ 4,169	\$ 14
50	General Expenses	General Expenses	\$ 13,512,965	\$ 8,041,069	\$ 1,639,936	\$ 1,476,688	\$ 831,444	\$ 163,518	\$ 168,452	\$ 101,352	\$ 266,442	\$ 12,451
51	AG EOP	AG EOP - Salaries - Dir Assn	\$ 230,164	\$ 230,164	\$ -	\$ -	\$ -	\$ 25,137	\$ 104,140	\$ 95,283	\$ -	\$ 5,605
52	AG EOP	AG EOP - Office Supplies	\$ 14,981,046	\$ 8,015,701	\$ 1,816,103	\$ 1,637,452	\$ 665,163	\$ 214,543	\$ 189,754	\$ 112,384	\$ 205,389	\$ 13,804
53	AG EOP	AG EOP - Travel (credit)	\$ (1,900,899)	\$ (777,999)	\$ (115,802)	\$ (6,023)	\$ (18,874)	\$ (1,879)	\$ (16,250)	\$ (978)	\$ (2,571)	\$ (1,020)
54	AG EOP	AG EOP - Outside Svcs	\$ 2,700,600	\$ 3,109,530	\$ 3,054,488	\$ 770,543	\$ 421,177	\$ 112,314	\$ 89,232	\$ 68,156	\$ 70,336	\$ 7,036
55	AG EOP	AG EOP - Other	\$ 4,014,888	\$ 3,074,732	\$ 586,682	\$ 465,220	\$ 252,800	\$ 68,835	\$ 52,188	\$ 37,284	\$ 80,304	\$ 3,077
56	AG EOP	AG EOP - Injuries & Damages - Other	\$ 15,684,520	\$ 8,181,555	\$ 1,872,237	\$ 1,590,302	\$ 840,139	\$ 210,607	\$ 160,385	\$ 118,010	\$ 275,416	\$ 12,690
57	AG EOP	AG EOP - Pensions & Benefits	\$ 6,274,226	\$ 3,398,242	\$ 769,417	\$ 886,071	\$ 380,625	\$ 119,302	\$ 111,770	\$ 23,148	\$ 52,047	\$ -
58	AG EOP	AG EOP - Reg Comm Exp	\$ 2,075,135	\$ 1,592,059	\$ 324,655	\$ 282,360	\$ 104,560	\$ 38,310	\$ 33,348	\$ 20,065	\$ 52,747	\$ 2,405
59	AG EOP	AG EOP - Miscellaneous	\$ 2,464,052	\$ 1,484,200	\$ 302,679	\$ 272,604	\$ 154,033	\$ 35,717	\$ 3,091	\$ 18,708	\$ 46,176	\$ 2,088
60	AG EOP	Sub-Total	\$ 74,403,943	\$ 43,214,102	\$ 8,720,947	\$ 7,975,446	\$ 4,411,878	\$ 1,100,232	\$ 686,446	\$ 633,726	\$ 1,246,653	\$ 65,015
61	Total Operating Expense		\$ 1,103,378,625	\$ 563,040,960	\$ 135,367,955	\$ 159,470,844	\$ 74,417,215	\$ 23,633,510	\$ 21,633,878	\$ 3,924,250	\$ 9,922,212	\$ 894,689
62	Distribution Expense - Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Line No.	COS ID	Account Description	Allocation Method	Residential	Sch 24 (KW < 350)	Sec 25 (KW > 50 & < 350)	Sec 26 (KW < 350)	Pri Volt Sch 31/35/43	Campus Sch 40	High Volt Sch 46/49	Transportation Sch 44/46/9	Street & Area Lighting	Firm Resale
84	582.00	Dist O&M - Structure	D361.T	\$ 819	\$ 368	\$ 115	\$ 84	\$ 66	\$ 23	\$ 24	\$ 33	\$ 10	\$ 7,003
85	582.00	Dist O&M - Station Equip	D362.T	\$ 3,176,068	\$ 1,480,724	\$ 395,035	\$ 418,184	\$ 271,382	\$ 89,000	\$ 93,082	\$ 177,382	\$ 24,648	\$ 7,003
86	582.00	Dist O&M - O&HD Lines	D364.T	\$ 23,759,210	\$ 10,077,641	\$ 2,827,657	\$ 2,380,258	\$ 901,653	\$ 80,166	\$ 206	\$ 206	\$ 104,232	\$ 23,139
87	584.00	Dist O&M - UNGD Lines	D368.T	\$ 10,333,159	\$ 8,895,896	\$ 1,147,234	\$ 1,064,544	\$ 504,467	\$ 174,859	\$ 16,807	\$ -	\$ 53,115	\$ 8,777
88	586.00	Dist O&M - Transformer	D369.T	\$ 1,428,564	\$ 266,077	\$ 61,340	\$ 36,411	\$ 1,251	\$ -	\$ -	\$ -	\$ 1,428,564	\$ 51
89	586.00	Dist O&M - Switching	OIR33.00	\$ 423,905	\$ 248,065	\$ 87,579	\$ 20,076	\$ 49,661	\$ 1,817	\$ 1,085	\$ -	\$ -	\$ 078
90	586.00	Dist O&M - Meters	D370.T	\$ 25,030	\$ 24,502	\$ 474	\$ 30	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -
91	586.00	Dist O&M - Miscellaneous - Water Heaters	D372.T	\$ 15,807	\$ 9,950	\$ 1,809	\$ 1,578	\$ 981	\$ 872	\$ 45	\$ 72	\$ 645	\$ 16
92	590.00	Dist O&M - Supr & End	DES2.T	\$ 39,534,079	\$ 24,884,753	\$ 4,521,224	\$ 3,943,211	\$ 2,180,200	\$ 348,375	\$ 111,816	\$ 179,816	\$ 1,811,415	\$ 39,695
93		Sub-Total		\$ 3,070,811	\$ 1,415,934	\$ 366,829	\$ 313,292	\$ 153,165	\$ 49,021	\$ 39,044	\$ 29,497	\$ 52,258	\$ 2,511
94		General Expense - Maintenance & Other	GP.T	\$ 10,117	\$ 4,844	\$ 1,017	\$ 1,017	\$ 1,017	\$ 1,017	\$ 1,017	\$ 1,017	\$ 1,017	\$ 1,017
95	431.02	Gain/Loss on Disposition of Plant	RP.T	\$ (2,087,982)	\$ (1,295,907)	\$ (247,606)	\$ (217,909)	\$ (106,893)	\$ (29,149)	\$ (16,234)	\$ (35,015)	\$ (29,408)	\$ (3,145)
96	411.03	Gain From Disposition - Production	PP.T	\$ (364,103)	\$ (206,502)	\$ (46,169)	\$ (56,169)	\$ (27,559)	\$ (8,971)	\$ (8,741)	\$ (1,247)	\$ (1,567)	\$ (288)
100	411.05	Loss on FV of OPT - FAS133	POWER.T	\$ 545,515	\$ 285,774	\$ 69,921	\$ 77,772	\$ 48,848	\$ 38,139	\$ 12,415	\$ 1,725	\$ 2,210	\$ 389
101	411.05	Loss on FV of OPT - FAS133	POWER.T	\$ 1,376,688	\$ 809,451	\$ 169,939	\$ 140,248	\$ 87,604	\$ 21,933	\$ 22,220	\$ (9,352)	\$ 25,481	\$ (329)
102		Sub-Totals		\$ 40,860,987	\$ 25,704,204	\$ 4,882,193	\$ 4,093,459	\$ 2,299,533	\$ 369,678	\$ 134,184	\$ 170,564	\$ 1,659,895	\$ 39,399
103		Total Maintenance Expense		\$ 1,144,238,482	\$ 618,745,165	\$ 140,950,118	\$ 154,554,203	\$ 95,148,811	\$ 70,666,159	\$ 323,903,188	\$ 4,094,814	\$ 8,854,107	\$ 844,085
104		Total O&M Expense		\$ 21,588,921	\$ 11,352,616	\$ 2,657,602	\$ 3,088,084	\$ 1,939,186	\$ 1,513,883	\$ 402,813	\$ -	\$ -	\$ 7,880
105	403.01	Depr Exp - Production Steam BaseLoad	PP.T	\$ 10,692,774	\$ 5,922,830	\$ 3,146,328	\$ 4,520,497	\$ 900,450	\$ 740,811	\$ 222,300	\$ -	\$ -	\$ 43,406
106	403.02	Depr Exp - Production Hydro	PP.T	\$ 32,765,821	\$ 17,169,480	\$ 4,026,231	\$ 4,078,248	\$ 2,937,741	\$ 2,460,555	\$ 746,580	\$ -	\$ -	\$ 132,055
107	403.03	Depr Exp - Production Other	PP.T	\$ 7,178,926	\$ 3,559,335	\$ 836,894	\$ 687,305	\$ 607,139	\$ 473,809	\$ 154,280	\$ -	\$ -	\$ 27,489
108	403.04	Depr Exp - Transmission	DP.T	\$ 70,123,099	\$ 45,391,452	\$ 9,356,589	\$ 6,822,388	\$ 3,071,354	\$ 3,362,771	\$ 867,589	\$ 368,680	\$ 628,412	\$ 60,629
109	403.05	Depr Exp - Distribution	DP.T	\$ 16,193,512	\$ 8,347,349	\$ 1,719,537	\$ 1,033,965	\$ 553,684	\$ 507,728	\$ 144,254	\$ 77,410	\$ 172,873	\$ 6,393
110	403.06	Depr Exp - General	PP.T	\$ 4,403,744	\$ 2,460,592	\$ 524,704	\$ 431,560	\$ 192,882	\$ 211,168	\$ 54,485	\$ 22,078	\$ 71,508	\$ 4,184
111	403.08	Depr Exp - VROW	PP.T	\$ 441,118	\$ 231,064	\$ 54,304	\$ 63,068	\$ 39,623	\$ 30,933	\$ 10,069	\$ 0.74	\$ 1,793	\$ 101
112	404.01	Amort Exp - Limited Term Plant - Hydro Prod	PP.T	\$ (14,234)	\$ (7,485)	\$ (1,752)	\$ (2,039)	\$ (699)	\$ (325)	\$ (266)	\$ -	\$ (58)	\$ (5)
113	404.02	Amort Exp - Limited Term Plant - Other Prod	PP.T	\$ 21,561,133	\$ 13,448,075	\$ 2,575,608	\$ 2,199,497	\$ 1,077,117	\$ 309,279	\$ 229,202	\$ 164,349	\$ 306,920	\$ 17,029
114	404.03	Amort Exp - FAS 143	PP.T	\$ 82,719	\$ 43,372	\$ 10,154	\$ 11,768	\$ 7,409	\$ 5,784	\$ 1,863	\$ 1,715	\$ 335	\$ 30
115	405.00	Amort Exp - WUTC AFUDC - Production	PP.T	\$ 1,207,162	\$ 707,406	\$ 145,228	\$ 143,420	\$ 78,016	\$ 3,444	\$ 1,089	\$ 992	\$ 164	\$ 17
116	405.01	Amort Exp - WUTC AFUDC - Transmission	PP.T	\$ 1,207,162	\$ 707,406	\$ 145,228	\$ 143,420	\$ 78,016	\$ 3,444	\$ 1,089	\$ 992	\$ 164	\$ 17
117	405.02	Amort Exp - WUTC AFUDC - Distribution	PP.T	\$ 1,207,162	\$ 707,406	\$ 145,228	\$ 143,420	\$ 78,016	\$ 3,444	\$ 1,089	\$ 992	\$ 164	\$ 17
118	406.00	Amort Exp - Aco Adjustment - Transmission	PP.T	\$ 25,800	\$ 12,391	\$ 2,868	\$ 3,360	\$ 2,112	\$ 1,448	\$ 537	\$ 2,107	\$ 12,534	\$ 1,309
119	406.01	Amort Exp - Aco Adjustment - Distribution	PP.T	\$ 11,200	\$ 7,250	\$ 1,335	\$ 1,008	\$ 491	\$ 537	\$ 130	\$ 58	\$ 182	\$ 11
120	406.02	Amort Exp - FERC Colifire - Production	PP.T	\$ 454,889	\$ 236,205	\$ 55,669	\$ 65,087	\$ 40,800	\$ 31,688	\$ 10,384	\$ -	\$ 1,840	\$ 168
121	406.03	Amort Exp - FERC Colifire - Production	PP.T	\$ 248,124	\$ 130,477	\$ 30,545	\$ 35,492	\$ 22,287	\$ 17,369	\$ 5,664	\$ 5,161	\$ 1,009	\$ 91
122	406.04	Amort Exp - FERC Colifire - General	PP.T	\$ 2,039,112	\$ 1,387,787	\$ 324,888	\$ 377,489	\$ 237,053	\$ 185,093	\$ 60,243	\$ 54,869	\$ 139	\$ 7
123	406.05	Amort Exp - Aco Adjustment - Encosen	PP.T	\$ 2,277,992	\$ 1,281,510	\$ 355,613	\$ 427,264	\$ 253,959	\$ 106,500	\$ 49,838	\$ -	\$ 10,728	\$ 903
124	407.00	Total Depreciation Expense		\$ 189,247,878	\$ 111,937,088	\$ 22,172,889	\$ 27,193,697	\$ 12,921,027	\$ 10,811,294	\$ 3,232,455	\$ 2,415,913	\$ 13,103,238	\$ 154,658
125		Taxes (Other than Income)		\$ 36,905,380	\$ 21,733,418	\$ 4,448,412	\$ 4,383,276	\$ 2,369,141	\$ 2,137,120	\$ 632,780	\$ 491,544	\$ 395,381	\$ 30,639
126	236.00	Property Taxes	SW.T	\$ 3,484,919	\$ 2,181,568	\$ 415,669	\$ 351,139	\$ 189,002	\$ 172,009	\$ 48,807	\$ 26,422	\$ 81,194	\$ 2,820
127	236.11	Payroll Taxes	PROFOR-MA	\$ 67,464,343	\$ 36,556,242	\$ 8,276,020	\$ 6,570,543	\$ 5,569,260	\$ 4,193,608	\$ 1,283,376	\$ 1,165,903	\$ 240,008	\$ -
128	236.21	Other Taxes - Wash Excise - Allocated	RETAIL-TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
129	236.22	Other Taxes - Wash Excise - Firm Resale	DIR-RESALE	\$ 38,525	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,525
130	236.23	Other Taxes - Muni	REVFACT.T	\$ 1,034,611	\$ 566,536	\$ 134,120	\$ 80,506	\$ 66,514	\$ 29,414	\$ 17,731	\$ 4,029	\$ 8,018	\$ 813
131	236.24	Other Taxes - State	ENERGY-V	\$ 1,703,511	\$ 799,274	\$ 169,033	\$ 226,720	\$ 146,499	\$ 115,992	\$ 37,613	\$ 148,218	\$ 6,455	\$ 11,121
132	236.25	Other Taxes - MT Excise	ENERGY-V	\$ 110,742,539	\$ 61,824,305	\$ 13,458,898	\$ 14,645,808	\$ 8,412,418	\$ 6,884,848	\$ 2,022,984	\$ 1,748,695	\$ 1,041,221	\$ 82,818
133		Total Taxes (Other than Income)		\$ 62,307,554	\$ 47,582,113	\$ 9,934,533	\$ 10,031,649	\$ 5,560,012	\$ 4,924,995	\$ 1,453,380	\$ 1,098,555	\$ 865,759	\$ 83,020
134	409.10	Current Federal Income Tax @ Rate	RB.T	\$ 22,262,020	\$ 12,864,646	\$ 2,687,102	\$ 2,713,370	\$ 1,511,620	\$ 393,106	\$ 297,409	\$ 206,294	\$ 234,171	\$ 22,618
135	410.10	Provision for Def Inc Tax	RB.T	\$ (22,745,109)	\$ (13,143,505)	\$ (2,745,348)	\$ (2,772,160)	\$ (1,544,769)	\$ (1,360,701)	\$ (450,871)	\$ (330,855)	\$ (210,765)	\$ (23,108)
136	411.10	Prov for Def Income Tax (Credit)	RB.T	\$ 81,824,881	\$ 47,833,254	\$ 9,876,268	\$ 9,972,833	\$ 5,557,237	\$ 4,885,984	\$ 1,444,839	\$ 1,093,108	\$ 758,220	\$ 83,130
137		Total Federal Income Tax		\$ 1,575,154,680	\$ 838,909,819	\$ 189,100,189	\$ 201,389,600	\$ 121,419,491	\$ 99,119,835	\$ 120,601,766	\$ 8,977,811	\$ 12,557,360	\$ 1,174,940
138		Total Operating Expense		\$ 1,144,238,482	\$ 618,745,165	\$ 140,950,118	\$ 154,554,203	\$ 95,148,811	\$ 70,666,159	\$ 323,903,188	\$ 4,094,814	\$ 8,854,107	\$ 844,085

Puget Sound Energy
Electric Account Allocation
Ratebase Summary

**Puget Sound Energy
Electric Cost of Service Summary
Ratebase Summary**

Adjusted Test Year Twelve Months ended September 2005

Line No.	COS ID	Account Description	Allocation Method	Total	Residential Sch 7	Sec Volt (kW < 50)	Sec Volt (kW > 50 & < 350) Sch 24	Sec Volt (kW > 50 & < 350) Sch 25	Sec Volt (kW > 350) Sch 26	Pri Volt Sch 31/35/43	Campus Sch 40	High Volt Transportation Sch 46/49	Street & Area Lighting	Firm Resale
1		Ratebase												
2	300.00	Intangible Plant	PP T	\$ 114,202	\$ 60,054	\$ 14,059	\$ 16,335	\$ 10,258	\$ 8,008	\$ 2,607	\$ 2,375	\$ 2,375	\$ 484	\$ 42
3	300.01	Production Plant	DP T	\$ 13,800,045	\$ 8,932,921	\$ 1,644,551	\$ 1,352,484	\$ 604,435	\$ 661,785	\$ 170,739	\$ 72,002	\$ 123,670	\$ 224,367	\$ 13,112
4	300.01	Distribution Plant	GP T	\$ 163,401,170	\$ 101,916,312	\$ 19,519,247	\$ 8,913,554	\$ 8,165,210	\$ 2,321,114	\$ 2,321,114	\$ 1,737,010	\$ 1,245,517	\$ 2,780,703	\$ 133,602
5	300.01	General Plant		\$ 177,315,417	\$ 110,909,287	\$ 21,177,857	\$ 18,037,900	\$ 9,528,247	\$ 8,835,003	\$ 2,494,460	\$ 1,811,387	\$ 1,369,187	\$ 3,005,534	\$ 146,756
6		Sub-total		\$ 177,315,417	\$ 110,909,287	\$ 21,177,857	\$ 18,037,900	\$ 9,528,247	\$ 8,835,003	\$ 2,494,460	\$ 1,811,387	\$ 1,369,187	\$ 3,005,534	\$ 146,756
7		Production Plant												
8	310.00	Thermal Baseload Generation	PC3	\$ 778,901,336	\$ 409,568,210	\$ 95,886,202	\$ 111,414,215	\$ 69,963,388	\$ 54,618,999	\$ 17,760,084	\$ 16,199,697	\$ -	\$ 3,166,245	\$ 284,287
9	330.00	Hydro Baseload Generation	PC3	\$ 180,170,107	\$ 94,743,131	\$ 22,179,738	\$ 25,771,571	\$ 16,183,453	\$ 12,634,092	\$ 4,112,767	\$ 3,747,203	\$ -	\$ 732,394	\$ 66,759
10	340.00	Other Production Generation	PC3	\$ 761,032,752	\$ 400,191,947	\$ 93,686,500	\$ 108,888,289	\$ 68,368,385	\$ 53,365,988	\$ 17,372,195	\$ 15,828,084	\$ -	\$ 3,093,608	\$ 277,765
11		Sub-total		\$ 1,720,104,195	\$ 904,523,288	\$ 211,752,440	\$ 246,044,075	\$ 154,505,235	\$ 120,619,089	\$ 39,285,046	\$ 35,774,963	\$ -	\$ 6,992,247	\$ 627,811
12		Transmission Plant												
13	350.00	Transmission Plant - Integrated Generation	PC3	\$ 174,758,096	\$ 91,897,205	\$ 21,513,495	\$ 24,997,436	\$ 15,697,329	\$ 12,254,585	\$ 3,989,226	\$ 3,634,643	\$ -	\$ 710,394	\$ 63,784
14	350.01	Bulk Transmission Plant (>230 KV)	PC4	\$ 114,184,854	\$ 54,839,204	\$ 12,826,935	\$ 14,895,345	\$ 9,346,670	\$ 7,294,064	\$ 2,374,661	\$ 2,163,118	\$ 9,325,752	\$ 423,285	\$ 696,820
15	350.02	Sub Transmission Plant (<230 KV)	PC4	\$ 221,598,366	\$ 106,424,416	\$ 24,893,212	\$ 28,907,372	\$ 18,139,069	\$ 14,155,578	\$ 4,608,500	\$ 4,197,959	\$ 18,098,472	\$ 821,469	\$ 1,352,318
16		Sub-total		\$ 510,541,316	\$ 253,153,825	\$ 59,233,643	\$ 68,800,153	\$ 43,183,068	\$ 33,704,227	\$ 10,972,387	\$ 9,995,720	\$ 27,424,224	\$ 1,955,149	\$ 2,112,922
17		Distribution Plant												
18	360.01	Land & Land Rights - Assigned	DIR360.01	\$ 655,736	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 402,197	\$ 252,980	\$ -	\$ 559
19	360.02	Land & Land Rights - Allocated	NCP-360	\$ 12,652,224	\$ 4,837,422	\$ 1,644,123	\$ 2,447,567	\$ 1,897,263	\$ 1,178,875	\$ 373,500	\$ -	\$ 114,748	\$ 158,319	\$ 407
20	360.03	Land & Land Rights - Transm Related	PC4	\$ 8,203,132	\$ 3,939,621	\$ 921,497	\$ 1,070,094	\$ 671,472	\$ 524,011	\$ 170,598	\$ 155,400	\$ 669,970	\$ 30,409	\$ 50,060
21	361.01	Structures & Improve - Assigned	DIR361.01	\$ 309,229	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,708	\$ 143,552	\$ -	\$ 89
22	361.02	Structures & Improve - Allocated	NCP-361	\$ 4,143,093	\$ 1,956,257	\$ 527,226	\$ 635,790	\$ 482,972	\$ 383,084	\$ 65,020	\$ 25,900	\$ 25,900	\$ 66,780	\$ 65
23	361.03	Structures & Improve - Transm Related	PC4	\$ 1,369,737	\$ 657,827	\$ 153,869	\$ 178,681	\$ 112,121	\$ 87,498	\$ 28,468	\$ 25,948	\$ 111,870	\$ 5,078	\$ 8,359
24	362.01	Station Equipment - Assigned	DIR362.01	\$ 22,575,914	\$ 0	\$ -	\$ -	\$ -	\$ 469,911	\$ 3,989,952	\$ 8,132,489	\$ 9,852,194	\$ -	\$ 131,368
25	362.02	Station Equipment - Allocated	NCP-362	\$ 221,413,660	\$ 110,176,942	\$ 31,468,847	\$ 32,213,464	\$ 21,172,330	\$ 19,131,834	\$ 3,632,616	\$ -	\$ 1,301,574	\$ 2,278,284	\$ 37,710
26	362.03	Station Equipment - Transm Related	PC4	\$ 95,346,413	\$ 45,790,890	\$ 10,710,722	\$ 12,437,862	\$ 7,804,638	\$ 6,090,675	\$ 1,982,884	\$ 1,806,242	\$ 7,787,171	\$ 363,451	\$ 581,857
27	364.00	Poles Towers & Fixtures	OH-NCP	\$ 219,454,742	\$ 148,300,111	\$ 26,187,987	\$ 21,859,225	\$ 8,352,394	\$ 12,818,275	\$ 239,111	\$ -	\$ 1,904	\$ 965,333	\$ 129,501
28	364.01	OH Lines Direct Assignment	DIR364.01	\$ 1,206,005	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,032,114	\$ -	\$ -	\$ -	\$ 173,891
29	365.00	OHVD Cond & Devices	OH-NCP	\$ 230,548,649	\$ 156,428,276	\$ 27,511,846	\$ 22,984,255	\$ 8,774,625	\$ 13,466,266	\$ 251,199	\$ -	\$ 2,001	\$ 1,014,133	\$ 136,048
30	365.01	UGVD Conduit	UG-NCP	\$ 436,133,795	\$ 291,601,084	\$ 49,153,635	\$ 46,896,575	\$ 22,122,534	\$ 21,601,233	\$ 2,320,726	\$ -	\$ 48,348	\$ 2,275,729	\$ 113,900
31	366.01	UG Lines Direct Assignment	DIR366.01	\$ 13,108,414	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,002,913	\$ 1,548,219	\$ -	\$ -	\$ 57,282
32	367.00	UNGDCond & Devices	UG-NCP	\$ 491,098,273	\$ 328,350,590	\$ 55,346,303	\$ 52,806,793	\$ 24,910,563	\$ 24,323,564	\$ 2,613,200	\$ -	\$ 54,442	\$ 2,562,531	\$ 128,288
33	368.0H	Line Transf OVHD	TFR	\$ 115,456,007	\$ 96,739,901	\$ 15,894,576	\$ 2,666,824	\$ 32,157	\$ -	\$ -	\$ -	\$ -	\$ 122,550	\$ -
34	368.0G	Line Transf UNGD	TFR	\$ 208,973,323	\$ 132,157,054	\$ 36,755,766	\$ 31,160,555	\$ 8,330,764	\$ -	\$ 494,832	\$ -	\$ -	\$ 50,063	\$ 24,289
35	368.0J	Services - OVHD	TFR	\$ 1,674,134	\$ -	\$ -	\$ -	\$ -	\$ 1,075,506	\$ 579,231	\$ -	\$ -	\$ -	\$ 19,397
36	369.0H	Services - UNGD	OH-SVC	\$ 43,231,546	\$ 37,532,585	\$ 5,452,611	\$ 2,734	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	370.00	Meters	RESID	\$ 125,725,426	\$ 125,725,426	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	371.00	Installations on Cust Premises - Capacitors	METER	\$ 121,949,808	\$ 71,698,054	\$ 25,218,797	\$ 8,372,549	\$ 787,549	\$ 14,300,154	\$ 541,023	\$ 523,128	\$ 312,413	\$ -	\$ 195,240
39	372.00	Leased Prop Assigned - Water Hrs	DIR-448-HV	\$ 1,255,565	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,255,565	\$ -	\$ -
40	373.00	Str & Area Lighting Sys	DIR372.00	\$ 2,152,931	\$ 2,108,374	\$ 40,817	\$ 3,093	\$ -	\$ 657	\$ -	\$ -	\$ -	\$ -	\$ -
41	374.00	Easements	DIR373.00	\$ 29,334,640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42		Sub-total		\$ 5,944,197	\$ 3,952,465	\$ 675,781	\$ 617,366	\$ 274,069	\$ 308,452	\$ 74,560	\$ 6,613	\$ 456	\$ 29,123	\$ 5,292
43		General Plant		\$ 2,413,916,693	\$ 1,562,554,778	\$ 287,666,403	\$ 236,574,320	\$ 105,728,245	\$ 115,759,995	\$ 29,865,889	\$ 12,594,573	\$ 21,632,435	\$ 39,246,421	\$ 2,293,633
44	389.00	Land & Land Rights	SW.T	\$ 4,593,344	\$ 2,875,445	\$ 548,300	\$ 482,822	\$ 247,789	\$ 226,719	\$ 64,331	\$ 48,727	\$ 34,826	\$ 80,658	\$ 3,716
45	390.00	Structures & Improvements	SW.T	\$ 83,316,491	\$ 52,157,586	\$ 9,945,593	\$ 8,395,110	\$ 4,494,812	\$ 4,112,448	\$ 1,166,904	\$ 883,859	\$ 631,713	\$ 1,463,052	\$ 67,413
46	391.00	Office Furniture & Equip	SW.T	\$ 52,573,248	\$ 32,910,986	\$ 6,275,584	\$ 5,297,242	\$ 2,836,187	\$ 2,594,919	\$ 736,307	\$ 357,708	\$ 398,605	\$ 923,173	\$ 42,537
47	392.00	Transportation Equip	SW.T	\$ 3,308,240	\$ 2,070,967	\$ 394,899	\$ 333,336	\$ 178,471	\$ 163,289	\$ 46,333	\$ 35,094	\$ 25,083	\$ 58,092	\$ 2,677
48	393.00	Stores Equip	PTDR.T	\$ 1,144,979	\$ 670,594	\$ 137,719	\$ 135,936	\$ 74,798	\$ 66,581	\$ 19,747	\$ 14,388	\$ 11,881	\$ 11,881	\$ 1,241
49	394.00	Tools & Shop & Garage Equip	SWPTD.T	\$ 6,518,753	\$ 3,928,572	\$ 784,202	\$ 741,822	\$ 391,559	\$ 363,278	\$ 104,703	\$ 70,052	\$ 51,295	\$ 77,474	\$ 5,797
50	395.00	Lab Equip	SWPTD.T	\$ 11,980,504	\$ 7,220,134	\$ 1,441,247	\$ 1,363,358	\$ 719,627	\$ 687,651	\$ 192,430	\$ 128,746	\$ 94,272	\$ 142,385	\$ 10,654
51	396.00	Power Operation Equip	SWPTD.T	\$ 1,843,084	\$ 1,110,747	\$ 221,722	\$ 209,739	\$ 110,708	\$ 102,712	\$ 29,603	\$ 19,806	\$ 14,503	\$ 21,905	\$ 1,659
52	397.00	Communication Equip	SW.T	\$ 62,417,989	\$ 39,073,819	\$ 7,450,734	\$ 6,289,190	\$ 3,367,285	\$ 3,060,838	\$ 874,186	\$ 662,143	\$ 473,247	\$ 1,096,045	\$ 50,503
53	398.00	Miscellaneous Equip	SW.T	\$ 425,955	\$ 266,655	\$ 50,847	\$ 42,920	\$ 22,980	\$ 21,025	\$ 5,966	\$ 4,519	\$ 3,230	\$ 7,480	\$ 345
54		Sub-total		\$ 228,124,597	\$ 142,285,503	\$ 27,250,847	\$ 23,271,474	\$ 12,444,225	\$ 11,399,461	\$ 3,240,512	\$ 2,425,042	\$ 1,738,868	\$ 3,862,144	\$ 186,522
55		Total Plant in Service		\$ 5,050,002,218	\$ 2,973,432,681	\$ 607,081,190	\$ 592,727,722	\$ 325,389,020	\$ 290,317,775	\$ 85,838,292	\$ 62,601,686	\$ 52,164,714	\$ 55,081,495	\$ 5,387,645
56		Accumulated Reserve for Depreciation												
57		Accumulated Reserve for Depreciation												

Puget Sound Energy
Electric Account Allocation
Ratebase Summary

Line No.	COS ID	Account Description	Allocation Method	Total	Residential Sch 7	Sec Volt Sch 24 (kW < 50 & < 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/35/143	Campus Sch 40	High Volt Transportation Sch 46/149 Sch 449/459	Street & Area Lighting	Firm Resale
64	-	Intangible Plant										
65	111.01	Accum Amortization Production Plant	PP.T	\$ (2,654,696) \$	(1,501,153) \$	(351,426) \$	(256,418) \$	(200,180) \$	(65,165) \$	(59,372) \$	(11,604) \$	(1,042) \$
66	111.02	Accum Amortization Distribution Plant	DP.T	\$ (222,771) \$	(144,202) \$	(26,546) \$	(9,757) \$	(10,663) \$	(2,556) \$	(1,162) \$	(1,996) \$	(212) \$
67	111.03	Accum Amortization General Plant	GP.T	\$ (81,563,945) \$	(50,872,931) \$	(9,743,301) \$	(4,449,323) \$	(4,075,777) \$	(1,158,616) \$	(867,053) \$	(1,388,026) \$	(66,689) \$
68	-	Sub-total		\$ (84,641,412) \$	(52,516,286) \$	(10,121,274) \$	(4,715,498) \$	(4,286,640) \$	(1,226,837) \$	(927,587) \$	(1,403,263) \$	(67,943) \$
69	-	Production Plant										
70	108.01	Accum Depreciation Thermal Baseload Generation	PP.T	\$ (424,250,859) \$	(223,093,917) \$	(52,227,159) \$	(38,107,563) \$	(29,749,798) \$	(9,684,431) \$	(6,823,628) \$	(1,724,586) \$	(154,845) \$
71	108.02	Accum Depreciation Hydro Baseload Generation	PP.T	\$ (103,896,951) \$	(54,634,604) \$	(12,790,175) \$	(9,332,355) \$	(7,285,579) \$	(2,371,669) \$	(2,180,863) \$	(422,343) \$	(37,921) \$
73	108.03	Accum Depreciation Other Production Generation	PP.T	\$ (131,647,879) \$	(69,227,534) \$	(16,206,437) \$	(11,825,032) \$	(9,231,561) \$	(3,005,144) \$	(2,738,031) \$	(535,150) \$	(48,049) \$
74	-	Sub-total		\$ (659,795,689) \$	(346,958,055) \$	(81,223,770) \$	(59,264,949) \$	(46,266,939) \$	(15,061,244) \$	(13,722,521) \$	(2,682,078) \$	(240,815) \$
75	-	Transmission Plant										
76	108.04	Accum Depreciation Transmission Plant	TP.T	\$ (210,227,576) \$	(104,244,602) \$	(24,390,867) \$	(17,781,659) \$	(13,878,520) \$	(4,518,142) \$	(4,115,976) \$	(805,079) \$	(870,046) \$
78	-	Sub-total		\$ (210,227,576) \$	(104,244,602) \$	(24,390,867) \$	(17,781,659) \$	(13,878,520) \$	(4,518,142) \$	(4,115,976) \$	(805,079) \$	(870,046) \$
79	-	Distribution Plant										
80	108.05	Acc Depr - Alloc Dist Subs & Lines	D108.05.T	\$ (643,983,052) \$	(409,007,457) \$	(76,224,007) \$	(36,048,304) \$	(37,285,217) \$	(4,371,174) \$	(744,014) \$	(3,634,758) \$	(444,039) \$
82	108.09	Acc Depr - Direct Assign Dist Subs & Lines	DIR108.09	\$ (15,399,122) \$	(9,663,325) \$	(3,439,626) \$	(4,096,714) \$	(81,057) \$	(6,845,387) \$	(3,685,639) \$	(4,463,181) \$	(323,858) \$
83	108.10	Acc Depr - Alloc Other Dist Plant	D108.10.T	\$ (272,741,776) \$	(196,563,325) \$	(34,839,626) \$	(17,408,979) \$	(6,536,183) \$	(732,005) \$	(333,631) \$	(11,477,311) \$	(89,210) \$
84	-	Sub-total		\$ (932,123,950) \$	(605,570,783) \$	(111,063,634) \$	(40,145,018) \$	(43,902,457) \$	(11,948,566) \$	(4,763,284) \$	(8,905,412) \$	(167,107) \$
85	-	General Plant										
86	108.06	Accum Depreciation General Plant	GP.T	\$ (90,128,505) \$	(56,214,805) \$	(10,766,389) \$	(4,916,521) \$	(4,503,751) \$	(1,280,275) \$	(958,097) \$	(1,533,775) \$	(73,692) \$
87	108.07	RWIP	PTDGP.T	\$ 17,387,495 \$	10,220,365 \$	2,091,916 \$	1,127,753 \$	1,005,009 \$	297,572 \$	217,046 \$	181,361 \$	185,933 \$
89	108.08	RWIP - Common	GP.T	\$ 2,192,061 \$	1,367,229 \$	261,855 \$	119,577 \$	109,538 \$	31,138 \$	23,302 \$	16,709 \$	1,792 \$
90	-	Sub-total		\$ (70,538,949) \$	(44,827,191) \$	(8,412,618) \$	(3,669,191) \$	(3,389,204) \$	(951,566) \$	(717,748) \$	(1,310,539) \$	(53,259) \$
91	-	Total Accumulated Reserve for Depreciation		\$ (1,957,327,576) \$	(1,153,916,917) \$	(235,212,163) \$	(125,576,316) \$	(111,723,760) \$	(33,706,054) \$	(24,247,117) \$	(21,310,634) \$	(2,099,170) \$
92	-	Ratebase Adjustments										
93	106.01	Construction Complete, Not Classified - Prod	PP.T	\$ 22,464 \$	11,813 \$	2,765 \$	2,018 \$	1,575 \$	513 \$	467 \$	91 \$	8 \$
96	106.02	Construction Complete, Not Classified - Trans	TP.T	\$ 632,147 \$	313,460 \$	73,342 \$	53,469 \$	41,732 \$	13,596 \$	12,377 \$	33,966 \$	2,421 \$
97	106.03	Construction Complete, Not Classified - Dist	DP.T	\$ 2,710,618 \$	1,754,613 \$	323,024 \$	188,724 \$	129,988 \$	33,537 \$	14,143 \$	24,291 \$	2,576 \$
99	106.04	Construction Complete, Not Classified - General	GP.T	\$ 5,292 \$	3,301 \$	632 \$	289 \$	264 \$	75 \$	56 \$	40 \$	4 \$
100	-	Sub-total		\$ 3,370,521 \$	2,083,186 \$	399,764 \$	174,499 \$	173,560 \$	47,711 \$	27,043 \$	46,673 \$	5,204 \$
101	-	Working Capital Assets										
102	W/C	Working Capital	EPIS.T	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$
103	-	Sub-total		\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$
104	-	Other Items										
105	105.01	Plant Held for Future Use - Transmission	TP.T	\$ 3,535,565 \$	1,753,165 \$	410,201 \$	289,048 \$	233,406 \$	75,985 \$	69,222 \$	189,916 \$	14,632 \$
108	105.02	Plant Held for Future Use - Distribution	DP.T	\$ 3,902,073 \$	2,525,855 \$	465,010 \$	170,909 \$	187,125 \$	48,278 \$	20,359 \$	34,969 \$	3,708 \$
109	105.03	Plant Held for Future Use - General	GP.T	\$ 197,671 \$	123,291 \$	23,613 \$	10,763 \$	9,878 \$	2,808 \$	2,101 \$	1,507 \$	162 \$
110	BEP	Bonneville Exchange Power, Tenaska & Cabot	PC3	\$ 195,101,590 \$	102,594,908 \$	24,017,869 \$	17,524,646 \$	13,681,134 \$	4,453,610 \$	4,057,750 \$	793,081 \$	71,209 \$
111	186.01	Misc Def Debts - Conservation Related	PC4	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$
112	186.02	Conservation Trust	PC4	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$
113	186.03	Misc Def Debts - WUTC AFUDC Prod	PP.T	\$ 803,549 \$	422,549 \$	96,920 \$	72,177 \$	56,347 \$	18,343 \$	16,712 \$	3,266 \$	293 \$
114	186.04	Misc Def Debts - WUTC AFUDC Trans	PC3	\$ 5,831 \$	3,066 \$	718 \$	524 \$	409 \$	133 \$	121 \$	24 \$	2 \$
115	186.05	Misc Def Debts - WUTC AFUDC Dist	PTDGP.T	\$ 29,029,120 \$	17,053,635 \$	3,490,530 \$	1,881,746 \$	1,676,939 \$	496,522 \$	362,159 \$	310,243 \$	31,104 \$
116	186.06	Misc Def Debts - Colstrip FERC Adj. - Prod	PP.T	\$ 8,737,477 \$	4,594,635 \$	1,249,811 \$	784,828 \$	612,699 \$	199,452 \$	181,723 \$	35,518 \$	3,189 \$
117	186.07	Misc Def Debts - Colstrip FERC Adj. - Trans	PC3	\$ 4,765,132 \$	2,505,763 \$	598,609 \$	428,019 \$	334,146 \$	108,774 \$	99,106 \$	19,370 \$	1,739 \$
118	186.08	Misc Def Debts - Colstrip FERC Adj. - General	GP.T	\$ 157,021 \$	97,937 \$	18,757 \$	8,566 \$	7,846 \$	2,230 \$	1,689 \$	1,197 \$	128 \$
119	114.00	Misc Def Debts - Acc Adjustment - Production	PP.T	\$ 113,382,853 \$	59,622,802 \$	13,957,931 \$	10,184,409 \$	7,950,760 \$	2,588,205 \$	2,368,192 \$	460,903 \$	41,383 \$
120	114.01	Misc Def Debts - Acc Adjustment - Transmission	PC4	\$ (5,137) \$	(2,467) \$	(577) \$	(420) \$	(328) \$	(107) \$	(97) \$	(19) \$	(31) \$
121	114.02	Misc Def Debts - Acc Adjustment - Distribution	DP.T	\$ 349,733 \$	226,386 \$	41,678 \$	15,318 \$	16,772 \$	4,327 \$	1,825 \$	5,686 \$	332 \$
122	282.01	Accum Deferred Income Tax - Prod	PP.T	\$ (30,630,708) \$	(16,107,274) \$	(3,770,776) \$	(2,751,348) \$	(2,147,921) \$	(699,211) \$	(637,062) \$	(124,514) \$	(11,180) \$
123	282.02	Accum Deferred Income Tax - Trans/Dist	PTDGP.T	\$ 43,108,478 \$	26,764,854 \$	5,113,540 \$	2,195,053 \$	2,203,203 \$	601,984 \$	332,996 \$	723,128 \$	64,956 \$
124	282.02	Accum Deferred Income Tax - Other	PTDGP.T	\$ (441,853,777) \$	(259,572,762) \$	(53,129,538) \$	(52,112,719) \$	(28,642,160) \$	(7,557,594) \$	(5,512,446) \$	(4,722,232) \$	(473,429) \$
125	235.00	Customer Deposits	DIR235.00	\$ (10,291,319) \$	(8,260,028) \$	(1,259,312) \$	(126,952) \$	(111,293) \$	(1,920) \$	\$ - \$	\$ - \$	\$ - \$
126	232.00	Customer Advances	CUST-4	\$ (41,895,870) \$	(37,137,407) \$	(4,394,752) \$	(29,554) \$	\$ - \$	(1,820) \$	\$ - \$	\$ - \$	\$ - \$
127	-	Sub-total		\$ (121,600,718) \$	(102,791,192) \$	(13,252,958) \$	(2,334,451) \$	(2,025,591) \$	(813,651) \$	(1,354,291) \$	(2,528,308) \$	(251,803) \$
128	-	Total Other Ratebase		\$ (118,230,197) \$	(100,708,006) \$	(12,853,194) \$	(2,200,090) \$	(640,091) \$	389,530 \$	1,381,333 \$	(2,481,636) \$	(246,598) \$
129	-	Total Ratebase		\$ 2,974,444,445 \$	1,718,807,758 \$	359,015,834 \$	202,012,794 \$	177,953,924 \$	52,521,768 \$	39,735,902 \$	31,286,841 \$	3,021,876 \$
130	-											
131	-											

**Puget Sound Energy
Electric Account Allocation
Customer Charge Calculation
Adjusted Test Year Twelve Months ended September 2005**

Line No.	Description	Total	Residential		Sec Volt (kW< 50)		Sec Volt (kW> 50 & < 350)		Sec Volt (kW> 350)		Campus	High Volt	Transportation	Street & Area Lighting	Firm Resale
			Sch 7	Sch 24	Sch 25	Sch 26	Sch 31/35/43	Sch 46/49	Sch 449/459						
1	Plant Investment:														
2	Meters (A/C 370)	\$ 121,949,908	\$ 71,699,054	\$ 25,218,797	\$ 8,372,549	\$ 787,549	\$ 14,300,154	\$ 541,023	\$ 523,128	\$ 312,413	\$ -	\$ -	\$ -	\$ -	\$ 185,240
3	UG Service (A/C 369)	\$ 125,725,426	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	OH Service (A/C 369)	\$ 43,231,546	\$ 37,532,585	\$ 5,452,611	\$ 243,619	\$ 2,734	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Transformers (A/C 368 Customer Related)	\$ 324,405,041	\$ 228,896,955	\$ 52,650,341	\$ 33,827,379	\$ 8,362,921	\$ -	\$ 494,632	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 172,612	\$ -
6	Subtotal Transformer, Meter & Service	\$ 615,311,921	\$ 463,854,019	\$ 83,321,750	\$ 42,443,544	\$ 9,153,204	\$ 14,300,154	\$ 1,035,855	\$ 523,128	\$ 312,413	\$ -	\$ -	\$ -	\$ 172,612	\$ 185,240
7	General Plant	\$ 228,124,597	\$ 142,285,503	\$ 27,250,847	\$ 23,271,474	\$ 12,444,225	\$ 11,399,461	\$ 3,240,510	\$ 2,425,042	\$ 1,738,868	\$ 3,882,144	\$ -	\$ -	\$ -	\$ 186,522
8	Prod. Trans & Dist Plant	\$ 4,644,562,204	\$ 2,729,237,891	\$ 558,652,486	\$ 551,418,547	\$ 303,416,548	\$ 270,083,311	\$ 80,103,322	\$ 58,365,256	\$ 49,056,660	\$ 48,193,817	\$ -	\$ -	\$ -	\$ 5,034,366
9	Related General Plant	\$ 30,221,982	\$ 24,262,475	\$ 4,064,402	\$ 1,791,242	\$ 375,406	\$ 603,969	\$ 41,905	\$ 21,736	\$ 11,074	\$ -	\$ -	\$ -	\$ -	\$ 7,234
11	Total Distribution Plant	\$ 2,413,916,693	\$ 1,562,554,778	\$ 287,666,403	\$ 236,574,320	\$ 105,728,245	\$ 115,759,995	\$ 29,865,889	\$ 12,594,573	\$ 21,632,435	\$ 38,246,421	\$ -	\$ -	\$ -	\$ 2,293,633
12	Distribution Accumulated Depreciation	\$ (932,123,950)	\$ (111,063,634)	\$ (89,845,621)	\$ (89,845,621)	\$ (40,145,018)	\$ (43,902,457)	\$ (11,948,566)	\$ (4,763,284)	\$ (8,905,412)	\$ (15,112,069)	\$ -	\$ -	\$ -	\$ (867,107)
13	Related Distribution Accumulated Depreciation	\$ (237,600,154)	\$ (179,767,420)	\$ (32,169,264)	\$ (16,119,106)	\$ (3,475,472)	\$ (5,423,393)	\$ (414,419)	\$ (197,848)	\$ (128,611)	\$ (66,465)	\$ -	\$ -	\$ -	\$ (73,810)
14	General Accumulated Depreciation	\$ (70,538,949)	\$ (44,627,181)	\$ (8,412,618)	\$ (6,918,704)	\$ (3,669,191)	\$ (3,389,204)	\$ (961,566)	\$ (717,748)	\$ (488,930)	\$ (1,310,539)	\$ -	\$ -	\$ -	\$ (53,259)
15	Related General Accumulated Depreciation	\$ (9,345,005)	\$ (7,609,813)	\$ (1,254,723)	\$ (52,543)	\$ (110,689)	\$ (179,449)	\$ (12,305)	\$ (6,433)	\$ (3,114)	\$ (4,694)	\$ -	\$ -	\$ -	\$ (2,065)
16	Net Plant Investment	\$ 398,568,724	\$ 300,739,261	\$ 53,962,166	\$ 27,583,136	\$ 5,942,449	\$ 9,300,882	\$ 651,036	\$ 340,583	\$ 191,762	\$ 115,357	\$ -	\$ -	\$ -	\$ 126,598
20	Expense:														
21	OE - Supervision & Eng (A/C 580) - (Customer Only)	\$ 739,905	\$ 336,456	\$ 118,121	\$ 39,212	\$ 3,688	\$ 66,973	\$ 2,534	\$ 2,450	\$ 1,463	\$ 168,094	\$ -	\$ -	\$ -	\$ 914
22	OE - Meters (A/C 586)	\$ 1,984,654	\$ 1,166,865	\$ 410,419	\$ 136,258	\$ 12,817	\$ 232,726	\$ 8,805	\$ 8,514	\$ 5,084	\$ -	\$ -	\$ -	\$ -	\$ 3,177
23	OE - Customer Installation (A/C 587)	\$ 2,234,525	\$ 1,312,588	\$ 461,678	\$ 153,275	\$ 14,418	\$ 261,792	\$ 9,904	\$ 9,377	\$ 5,719	\$ -	\$ -	\$ -	\$ -	\$ 3,574
24	ME - Line Transformers (A/C 585)(Customer Only)	\$ 379,927	\$ 266,677	\$ 61,340	\$ 39,411	\$ 9,743	\$ 1,253	\$ 1,251	\$ -	\$ -	\$ 201	\$ -	\$ -	\$ -	\$ 51
25	ME - Meters (A/C 587)	\$ 423,505	\$ 248,985	\$ 87,579	\$ 29,076	\$ 2,735	\$ 49,661	\$ 1,879	\$ 1,817	\$ 1,085	\$ -	\$ -	\$ -	\$ -	\$ 678
26	CAE - Supervision (A/C 901) - (Customer Only)	\$ 764,292	\$ 578,001	\$ 93,612	\$ 38,025	\$ 20,258	\$ 18,984	\$ 3,890	\$ 6,651	\$ 2,288	\$ 2,389	\$ -	\$ -	\$ -	\$ 193
27	CAE - Meter Reading (A/C 902)	\$ 14,524,418	\$ 11,995,876	\$ 1,770,314	\$ 429,711	\$ 14,524,418	\$ 11,995,876	\$ 4,455	\$ 143,240	\$ 87,824	\$ -	\$ -	\$ -	\$ -	\$ 5,577
28	CAE - Records & Collections (A/C 903)	\$ 12,900,671	\$ 10,495,732	\$ 1,579,505	\$ 175,655	\$ 215,882	\$ 329,879	\$ 20,695	\$ 19,827	\$ 17,757	\$ 42,400	\$ -	\$ -	\$ -	\$ 3,340
29	Subtotal O&M and Cust Acctg Expense	\$ 33,948,897	\$ 26,401,178	\$ 4,582,369	\$ 1,040,823	\$ 325,107	\$ 1,003,122	\$ 53,414	\$ 192,075	\$ 121,221	\$ 213,084	\$ -	\$ -	\$ -	\$ 17,504
30	Total Admin & General	\$ 75,493,874	\$ 45,128,435	\$ 9,087,776	\$ 8,288,710	\$ 4,609,392	\$ 4,177,347	\$ 1,143,853	\$ 1,031,490	\$ 657,133	\$ 1,301,211	\$ -	\$ -	\$ -	\$ 67,526
31	Total Prod. Tran. Dist & Customer Expense	\$ 1,071,816,449	\$ 575,531,063	\$ 131,329,172	\$ 146,578,855	\$ 90,706,933	\$ 72,642,861	\$ 22,802,956	\$ 20,669,317	\$ 3,461,088	\$ 7,315,154	\$ -	\$ -	\$ -	\$ 779,050
32	Related Admin & General	\$ 2,391,276	\$ 2,070,210	\$ 317,107	\$ 58,845	\$ 16,621	\$ 57,685	\$ 2,679	\$ 9,585	\$ 23,015	\$ 37,903	\$ -	\$ -	\$ -	\$ 1,517
33	Distribution Depreciation Expense	\$ 70,123,099	\$ 45,391,452	\$ 8,356,568	\$ 6,872,368	\$ 3,071,354	\$ 3,362,771	\$ 667,589	\$ 365,866	\$ 628,412	\$ 1,140,089	\$ -	\$ -	\$ -	\$ 66,629
34	Related Distribution Depreciation Expense	\$ 17,874,510	\$ 13,474,732	\$ 2,420,458	\$ 1,232,964	\$ 265,896	\$ 415,412	\$ 30,091	\$ 15,197	\$ 9,075	\$ 5,014	\$ -	\$ -	\$ -	\$ 5,672
35	Total Depreciation Expense	\$ 156,876,966	\$ 92,324,775	\$ 18,931,132	\$ 18,607,231	\$ 10,285,355	\$ 9,114,464	\$ 2,704,743	\$ 1,989,559	\$ 1,130,861	\$ 1,676,292	\$ -	\$ -	\$ -	\$ 132,554
36	General Distribution Expense	\$ 10,155,512	\$ 6,334,179	\$ 1,213,137	\$ 1,035,985	\$ 553,984	\$ 507,474	\$ 144,259	\$ 107,957	\$ 77,410	\$ 172,823	\$ -	\$ -	\$ -	\$ 8,303
37	Depreciation Net of General Expense	\$ 146,721,454	\$ 85,990,596	\$ 17,717,995	\$ 17,571,246	\$ 9,711,370	\$ 8,606,990	\$ 2,560,484	\$ 1,881,603	\$ 1,053,451	\$ 1,503,469	\$ -	\$ -	\$ -	\$ 124,250
38	Related General Depr Expense	\$ 1,237,207	\$ 992,566	\$ 165,727	\$ 72,894	\$ 15,168	\$ 24,493	\$ 1,695	\$ 872	\$ 667	\$ 576	\$ -	\$ -	\$ -	\$ 379
39	Total Plant in Service	\$ 5,053,372,739	\$ 2,975,515,867	\$ 607,480,954	\$ 593,082,315	\$ 325,563,518	\$ 290,491,335	\$ 85,886,003	\$ 62,628,728	\$ 52,223,002	\$ 65,128,167	\$ -	\$ -	\$ -	\$ 5,372,849
40	Property Tax (A/C 236)	\$ 36,995,380	\$ 21,733,418	\$ 4,448,412	\$ 4,363,276	\$ 2,398,141	\$ 2,137,129	\$ 632,760	\$ 461,544	\$ 385,660	\$ 395,381	\$ -	\$ -	\$ -	\$ 59,639
41	Related Property Tax	\$ 2,918,040	\$ 2,186,625	\$ 395,150	\$ 202,923	\$ 43,773	\$ 68,426	\$ 4,797	\$ 2,510	\$ 1,416	\$ 827	\$ -	\$ -	\$ -	\$ 934
42	Total Related Expense	\$ 58,370,930	\$ 45,135,311	\$ 7,881,008	\$ 2,608,055	\$ 666,465	\$ 1,569,138	\$ 92,676	\$ 220,239	\$ 155,394	\$ 257,405	\$ -	\$ -	\$ -	\$ 26,006
43	Customers (Annual)	\$ 12,086,700	\$ 10,675,896	\$ 1,263,360	\$ 95,508	\$ 8,496	\$ 8,172	\$ 744	\$ 216	\$ 204	\$ 33,996	\$ -	\$ -	\$ -	\$ 108
44	Cost of Capital (Net of Tax)	\$ 7,575	\$ 7,575	\$ 7,575	\$ 7,575	\$ 7,575	\$ 7,575	\$ 7,575	\$ 7,575	\$ 7,575	\$ 7,575	\$ -	\$ -	\$ -	\$ 7,575
45	Conversion Factor	\$ 62.07%	\$ 62.07%	\$ 62.07%	\$ 62.07%	\$ 62.07%	\$ 62.07%	\$ 62.07%	\$ 62.07%	\$ 62.07%	\$ 62.07%	\$ -	\$ -	\$ -	\$ 62.07%
46	1 - FIT Rate	\$ 65.00%	\$ 65.00%	\$ 65.00%	\$ 65.00%	\$ 65.00%	\$ 65.00%	\$ 65.00%	\$ 65.00%	\$ 65.00%	\$ 65.00%	\$ -	\$ -	\$ -	\$ 65.00%
47	\$ / Month per Customer for Plant Investment	\$ 4.02	\$ 4.43	\$ 5.21	\$ 35.21	\$ 85.27	\$ 138.75	\$ 106.67	\$ 192.22	\$ 114.59	\$ 0.41	\$ -	\$ -	\$ -	\$ 142.90
48	\$ / Month per Customer for Expense	\$ 5.06	\$ 4.43	\$ 6.53	\$ 28.59	\$ 4.43	\$ 201.07	\$ 130.44	\$ 1,087.70	\$ 797.65	\$ 7.93	\$ -	\$ -	\$ -	\$ 252.15
49	Total Monthly Customer Charge	\$ 9.08	\$ 7.86	\$ 11.74	\$ 63.80	\$ 167.41	\$ 339.81	\$ 237.11	\$ 1,259.92	\$ 912.25	\$ 8.34	\$ -	\$ -	\$ -	\$ 395.05

Puget Sound Energy
 Electric Account Allocation
 Salary and Wage Summary
 Adjusted Twelve Months ended September 2005

Puget Sound Energy
 Electric Cost of Service Summary
 Salary and Wage Summary
 Adjusted Test Year Twelve Months ended September 2005

Line No.	Description	Residential Sch 7	Sec Volt Sch 24 (kW < 50)	Sec Volt Sch 25 (kW > 50 & < 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/ 35 / 43	Campus Sch 40	High Volt Sch 46 / 49	Transportation Sch 449 / 459	Street & Area Lighting	Firm Resale
1	Labor Operating Expense										
2											
3	S100 Salary & Wages - Prod Related	\$ 4,787,207	\$ 1,120,704	\$ 1,302,193	\$ 817,722	\$ 638,379	\$ 207,811	\$ 189,340	\$ -	\$ 37,007	\$ 3,323
4	S101 Salary & Wages - Trans Related	\$ 557,917	\$ 130,540	\$ 151,623	\$ 95,167	\$ 74,278	\$ 24,181	\$ 22,029	\$ 60,438	\$ 4,309	\$ 4,656
5	S102 Salary & Wages - Dist Related	\$ 11,877,353	\$ 2,186,621	\$ 1,798,258	\$ 803,666	\$ 879,919	\$ 227,018	\$ 95,734	\$ 164,433	\$ 298,321	\$ 17,434
6	S103 Salary & Wages - Customer Accts Related	\$ 7,678,623	\$ 1,243,620	\$ 505,160	\$ 269,128	\$ 252,195	\$ 51,682	\$ 88,358	\$ 30,393	\$ 31,733	\$ 2,566
7	S104 Salary & Wages - Cust Svc Related	\$ 1,136,287	\$ 134,466	\$ 10,165	\$ 904	\$ 870	\$ 79	\$ 23	\$ 22	\$ 3,618	\$ 11
8	S105 Salary & Wages - Admin & Gen Related	\$ 10,142,769	\$ 2,083,010	\$ 2,056,038	\$ 1,131,329	\$ 1,007,042	\$ 298,676	\$ 217,623	\$ 182,914	\$ 179,697	\$ 18,771
9	S106 Salary & Wages - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 460,190	\$ -
10											
11	Total Labor Operating Expense	\$ 36,180,157	\$ 6,898,961	\$ 5,823,436	\$ 3,117,917	\$ 2,852,682	\$ 809,447	\$ 613,107	\$ 438,200	\$ 1,014,876	\$ 46,763

Puget Sound Energy
Schedule 40

Calculation of Feeder Overhead Rate
Adjusted Test Year Twelve Months ended September 2005

		Docket No. UE-060266	
		FERC 366 & 367	
Line No.	Account Description	Total	% to Total UG Lines
1	Distribution Ratebase	\$ 2,413,916,693	38.95%
2	Direct Ratebase	\$ (932,123,950)	38.95%
3	Direct Accumulated Depreciation	\$ (54,343,114)	38.95%
4	Indirect Ratebase	\$ -	38.95%
5	General / Other Ratebase	\$ 1,427,449,629	38.95%
6	Total Distribution Ratebase	\$ 2,413,916,693	38.95%
7	Rate of Return	8.76%	
8	Return on Distribution Ratebase	\$ 125,044,587	8.76%
10		\$ 371,118,672	8.76%
11	Distribution Expense	\$ (96,580,309)	
12	Total Distribution Expense	\$ (19,496,536)	
13	Less:	\$ (39,268,186)	
14	Depreciation	\$ 215,773,640	
15	Property Tax	\$ 61,570,334	
16	FIT	\$ 92,632,972	
17	Subtotal Distribution Expense	\$ 154,203,306	
18		\$ 61,570,334	21.06%
19	Direct Expense	\$ 92,632,972	21.06%
20	Indirect Expense	\$ 154,203,306	
21	Total Distribution Expense	\$ 279,247,893	
22		\$ 81,185,310	
23	Total Distribution Cost of Service	\$ 279,247,893	
24		\$ 81,185,310	
25	% Expense to Distribution Plant	10.80%	5.84%

Puget Sound Energy
Schedule 40

Calculation of O and M Overhead Rate
Adjusted Test Year Twelve Months ended September 2005

Line	Account Description	Docket No. UE- 060266 Substation O&M %
1	A&G - Operating Expense	72,423,043
2	A&G - Maintenance Expense	3,070,831
3	Total A&G	75,493,874
5		
6	Plant In Service	5,050,002,218
7	Intangible Plant	177,315,417
8	Acquisition Adjustment	113,727,449
9	Total Plant In Service	5,341,045,084
10		
11	% A&G to Total Plant	1.41%
12		
13	Distribution Operating Expense	22,036,255
14	Distribution Maintenance Expense	39,534,079
15	Total Distribution O&M Expense	61,570,334
16		
17	Distribution Plant in Service	2,413,916,693
18		
19	% Dist O&M Expense to Plant	2.55%
20		
21	Total O&M and A&G	3.96%
22		
23	Revenue Sensitive Factor	95.4974%
24		
25	After Tax Rate	4.1510%

Puget Sound Energy
Schedule 40
Calculation of Substation A and G Overhead Rate
Adjusted Test Year Twelve Months ended September 2005

Line	Account Description	Docket No. UE-060266	Substation A&G %
1	O&M Expense		
2	Production O&M	909,055,844	
3	Transmission O&M	62,297,234	
4	Distribution O&M	61,570,334	
5	Customer Accounting	36,034,392	
6	Customer Service / Sales	37,566,449	
7	Less:		
8	Fuel	(91,795,602)	
9	Purchased Power	(729,927,973)	
10	Other Purchase Power	(9,373,871)	
11	Wheeling	(58,145,052)	
12	Conservation Amortization	-	
13	Total O&M for A&G Calculation	<u>217,281,755</u>	
14			
15	Total A&G	<u>75,493,874</u>	
16			
17	A&G % to Total	<u>35%</u>	