

**EXHIBIT NO. \_\_\_(DWH-4)  
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**

**THIRD 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 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 44/49/459	Lighting 50-59	Firm Resale
(a)	(b)	(c)	(d)	(e)	(g)	(h)	(k)	(l)	(m)	(n)	(o)	
1	Rate Base											
2	Plant in Service	\$ 5,050,002,218	\$ 2,793,966,741	\$ 604,333,375	\$ 670,511,906	\$ 397,772,428	\$ 329,722,736	\$ 76,263,485	\$ 63,953,440	\$ 51,448,006	\$ 56,439,944	\$ 5,590,156
3	Accumulated Reserve	\$(1,957,327,576)	\$(1,083,791,265)	\$(233,744,553)	\$(258,359,205)	\$(153,243,756)	\$(127,474,604)	\$(30,100,216)	\$(24,659,449)	\$(21,066,714)	\$(22,696,722)	\$(2,191,093)
4	Construction Work in Progress	\$ 3,370,521	\$ 1,907,487	\$ 397,209	\$ 432,963	\$ 246,203	\$ 211,353	\$ 36,786	\$ 27,428	\$ 57,659	\$ 47,994	\$ 5,450
5	Working Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Other Items	\$(121,600,718)	\$(92,393,675)	\$(13,116,107)	\$(7,175,172)	\$(2,298,553)	\$(2,984,428)	\$ 1,125,843	\$ 1,414,123	\$(3,299,638)	\$(2,605,898)	\$(267,213)
7	TOTAL RATE BASE	\$ 2,974,444,445	\$ 1,619,689,288	\$ 357,869,924	\$ 405,410,483	\$ 242,476,324	\$ 199,475,057	\$ 47,325,898	\$ 40,735,542	\$ 27,139,313	\$ 31,185,317	\$ 3,137,300
8	Revenue											
9	Firm Sales	\$ 1,716,073,676	\$ 926,885,254	\$ 209,854,201	\$ 242,652,355	\$ 141,963,715	\$ 106,323,357	\$ 32,538,303	\$ 30,320,666	\$ 9,036,768	\$ 14,440,053	\$ 2,059,003
10	Non-Firm Sales	\$ 10,178,424	\$ 5,293,670	\$ 1,251,267	\$ 1,468,462	\$ 932,864	\$ 730,924	\$ 238,044	\$ 217,450	\$ -	\$ 41,862	\$ 3,682
11	Other Operating Revenue	\$ 32,817,505	\$ 21,549,672	\$ 3,378,428	\$ 2,414,002	\$ 1,353,286	\$ 1,554,069	\$ 332,367	\$ 1,060,860	\$ 1,001,352	\$ 140,369	\$ 13,081
12	TOTAL REVENUE	\$ 1,759,069,606	\$ 953,728,796	\$ 214,483,896	\$ 246,534,819	\$ 144,249,865	\$ 108,608,370	\$ 33,108,713	\$ 31,618,976	\$ 10,038,121	\$ 14,622,284	\$ 2,075,765
13	Expense											
14	Operation and Maintenance	\$ 1,144,239,482	\$ 607,519,921	\$ 140,197,334	\$ 158,338,513	\$ 99,251,777	\$ 78,933,083	\$ 24,215,637	\$ 22,227,921	\$ 4,075,187	\$ 8,842,286	\$ 837,832
15	Depreciation Expense	\$ 188,347,678	\$ 104,791,036	\$ 22,827,675	\$ 24,901,375	\$ 14,827,331	\$ 12,254,643	\$ 2,905,014	\$ 2,467,668	\$ 1,272,565	\$ 2,138,939	\$ 161,433
16	Taxes Other Than Income	\$ 110,742,539	\$ 60,381,382	\$ 13,435,053	\$ 15,270,693	\$ 8,994,234	\$ 7,001,597	\$ 1,946,498	\$ 1,757,824	\$ 808,482	\$ 1,052,091	\$ 94,886
17	Income Taxes	\$ 81,824,981	\$ 44,556,571	\$ 9,844,763	\$ 11,152,572	\$ 6,670,362	\$ 5,487,426	\$ 1,301,904	\$ 1,120,608	\$ 746,584	\$ 857,887	\$ 86,305
18	TOTAL EXPENSES	\$ 1,525,164,680	\$ 817,248,910	\$ 186,104,825	\$ 209,663,153	\$ 129,743,703	\$ 103,676,749	\$ 30,369,052	\$ 27,574,020	\$ 6,902,918	\$ 12,591,204	\$ 1,180,256
19	Operating Income	\$ 233,914,916	\$ 136,479,886	\$ 28,379,071	\$ 36,871,666	\$ 14,506,162	\$ 4,931,621	\$ 2,739,662	\$ 4,044,956	\$ 3,135,302	\$ 1,931,080	\$ 895,509
20	Present Rate of Return	7.86%	8.43%	7.93%	9.09%	5.98%	2.47%	5.79%	9.93%	11.55%	6.19%	28.54%
21	Cost of Service											
22	Required Return	8.76%	8.76%	8.76%	8.76%	8.76%	8.76%	8.76%	8.76%	8.76%	8.76%	8.76%
23	Required Operating Income	\$ 260,561,333	\$ 141,884,782	\$ 31,349,405	\$ 35,513,958	\$ 21,240,926	\$ 17,474,015	\$ 4,145,749	\$ 3,568,433	\$ 2,377,404	\$ 2,731,834	\$ 274,827
24	Operating Income Deficiency	\$ 26,646,418	\$ 5,404,895	\$ 2,970,334	\$ 1,357,708	\$ 6,734,764	\$ 12,542,394	\$ 1,406,087	\$ 4,765,522	\$ (757,899)	\$ 800,754	\$ (620,682)
25	Revenue Conversion Factor	0.6207	0.6207	0.6207	0.6207	0.6207	0.6207	0.6207	0.6207	0.6207	0.6207	0.6207
26	Revenue Deficiency	\$ 42,927,314	\$ 8,707,273	\$ 4,785,201	\$ (2,187,264)	\$ 10,849,689	\$ 20,205,766	\$ 2,265,203	\$ (767,676)	\$ (1,220,973)	\$ 1,290,013	\$ (999,917)
27	Revenue Requirement	\$ 1,801,996,920	\$ 962,436,069	\$ 219,269,097	\$ 244,347,555	\$ 155,099,554	\$ 128,814,136	\$ 35,373,916	\$ 30,851,300	\$ 8,817,148	\$ 15,912,296	\$ 1,075,848
28	Revenues Other Than Rate Sch. Rev.	\$ 42,995,829	\$ 26,843,542	\$ 4,623,695	\$ 3,882,464	\$ 2,286,150	\$ 2,285,013	\$ 570,411	\$ 1,298,310	\$ 1,001,352	\$ 182,231	\$ 16,762
29	Rate Schedule Revenue Requirement	\$ 1,759,000,990	\$ 935,592,527	\$ 214,639,402	\$ 240,465,092	\$ 152,813,404	\$ 126,529,123	\$ 34,803,505	\$ 29,552,990	\$ 7,815,796	\$ 15,730,065	\$ 1,059,086
30	Percentage Increase	2.50%	0.94%	2.28%	-0.90%	7.64%	19.00%	6.96%	-2.53%	-13.51%	8.93%	-48.56%
31	Proposed Revenue Requirement											
32	Proposed Rate of Return	8.76%	8.76%	8.76%	8.76%	8.76%	8.76%	8.76%	8.76%	8.76%	8.76%	8.76%
33	Proposed Operating Income	\$ 260,561,333	\$ 141,884,782	\$ 31,349,405	\$ 35,513,958	\$ 21,240,926	\$ 17,474,015	\$ 4,145,749	\$ 3,568,433	\$ 2,377,404	\$ 2,731,834	\$ 274,827
34	Operating Income Deficiency	\$ 26,646,418	\$ 5,404,895	\$ 2,970,334	\$ 1,357,708	\$ 6,734,764	\$ 12,542,394	\$ 1,406,087	\$ 4,765,522	\$ (757,899)	\$ 800,754	\$ (620,682)
35	Revenue Conversion Factor	0.6207	0.6207	0.6207	0.6207	0.6207	0.6207	0.6207	0.6207	0.6207	0.6207	0.6207
36	Revenue Deficiency	\$ 42,927,314	\$ 8,707,273	\$ 4,785,201	\$ (2,187,264)	\$ 10,849,689	\$ 20,205,766	\$ 2,265,203	\$ (767,676)	\$ (1,220,973)	\$ 1,290,013	\$ (999,917)
37	Revenue Requirement	\$ 1,801,996,920	\$ 962,436,069	\$ 219,269,097	\$ 244,347,555	\$ 155,099,554	\$ 128,814,136	\$ 35,373,916	\$ 30,851,300	\$ 8,817,148	\$ 15,912,296	\$ 1,075,848
38	Revenues Other Than Rate Sch. Rev.	\$ 42,995,829	\$ 26,843,542	\$ 4,623,695	\$ 3,882,464	\$ 2,286,150	\$ 2,285,013	\$ 570,411	\$ 1,298,310	\$ 1,001,352	\$ 182,231	\$ 16,762
39	Rate Schedule Revenue Requirement	\$ 1,759,000,990	\$ 935,592,527	\$ 214,639,402	\$ 240,465,092	\$ 152,813,404	\$ 126,529,123	\$ 34,803,505	\$ 29,552,990	\$ 7,815,796	\$ 15,730,065	\$ 1,059,086
40	Percentage Increase	2.50%	0.94%	2.28%	-0.90%	7.64%	19.00%	6.96%	-2.53%	-13.51%	8.93%	-48.56%
41	Proposed Revenue Requirement											
42	Proposed Rate of Return	8.76%	8.76%	8.76%	8.76%	8.76%	8.76%	8.76%	8.76%	8.76%	8.76%	8.76%
43	Proposed Operating Income	\$ 260,561,333	\$ 141,884,782	\$ 31,349,405	\$ 35,513,958	\$ 21,240,926	\$ 17,474,015	\$ 4,145,749	\$ 3,568,433	\$ 2,377,404	\$ 2,731,834	\$ 274,827
44	Operating Income Deficiency	\$ 26,646,418	\$ 5,404,895	\$ 2,970,334	\$ 1,357,708	\$ 6,734,764	\$ 12,542,394	\$ 1,406,087	\$ 4,765,522	\$ (757,899)	\$ 800,754	\$ (620,682)
45	Revenue Conversion Factor	0.6207	0.6207	0.6207	0.6207	0.6207	0.6207	0.6207	0.6207	0.6207	0.6207	0.6207
46	Revenue Deficiency	\$ 42,927,314	\$ 8,707,273	\$ 4,785,201	\$ (2,187,264)	\$ 10,849,689	\$ 20,205,766	\$ 2,265,203	\$ (767,676)	\$ (1,220,973)	\$ 1,290,013	\$ (999,917)
47	Revenue Requirement	\$ 1,801,996,920	\$ 962,436,069	\$ 219,269,097	\$ 244,347,555	\$ 155,099,554	\$ 128,814,136	\$ 35,373,916	\$ 30,851,300	\$ 8,817,148	\$ 15,912,296	\$ 1,075,848
48	Revenues Other Than Rate Sch. Rev.	\$ 42,995,829	\$ 26,843,542	\$ 4,623,695	\$ 3,882,464	\$ 2,286,150	\$ 2,285,013	\$ 570,411	\$ 1,298,310	\$ 1,001,352	\$ 182,231	\$ 16,762
49	Rate Schedule Revenue Requirement	\$ 1,759,000,990	\$ 935,592,527	\$ 214,639,402	\$ 240,465,092	\$ 152,813,404	\$ 126,529,123	\$ 34,803,505	\$ 29,552,990	\$ 7,815,796	\$ 15,730,065	\$ 1,059,086
50	Percentage Increase	2.50%	0.94%	2.28%	-0.90%	7.64%	19.00%	6.96%	-2.53%	-13.51%	8.93%	-48.56%
51	Revenue to Revenue Requirement	0.98	0.99	0.98	1.01	0.93	0.84	0.93	1.03	1.16	0.92	1.94
52	Adjusted Revenue to Revenue Requirement	1.00	1.02	1.00	1.03	0.95	0.86	0.96	1.05	1.19	0.94	1.99

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

Line No.	Description	Total Company	Residential Sch	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 449/459	Lighting 50-59	Firm Resale
1	Production											
2	Demand	\$ 163,949,155	\$ 97,479,558	\$ 19,720,057	\$ 21,015,687	\$ 11,596,517	\$ 8,251,365	\$ 2,795,553	\$ 2,419,371	\$ -	\$ 604,712	\$ 66,336
3	Energy	\$ 1,097,198,192	\$ 558,452,054	\$ 135,316,971	\$ 160,932,595	\$ 103,989,037	\$ 82,312,981	\$ 26,699,008	\$ 24,523,558	\$ -	\$ 4,582,151	\$ 389,836
4	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Demand - Primary Voltage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Demand - Secondary Voltage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Sub-total	\$ 1,261,147,347	\$ 655,931,611	\$ 155,037,028	\$ 181,948,282	\$ 115,585,554	\$ 90,564,347	\$ 29,494,561	\$ 26,942,929	\$ -	\$ 5,186,863	\$ 456,172
8	Transmission											
9	Demand	\$ 37,160,171	\$ 21,143,700	\$ 4,277,358	\$ 4,558,385	\$ 2,515,330	\$ 1,789,754	\$ 606,366	\$ 524,771	\$ 1,498,033	\$ 131,164	\$ 115,309
10	Energy	\$ 248,687,298	\$ 118,950,950	\$ 28,822,875	\$ 34,278,834	\$ 22,149,788	\$ 17,532,763	\$ 5,686,920	\$ 5,223,547	\$ 13,985,228	\$ 976,004	\$ 1,080,589
11	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Demand - Primary Voltage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Demand - Secondary Voltage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Sub-total	\$ 285,847,469	\$ 140,094,651	\$ 33,100,034	\$ 38,837,219	\$ 24,665,119	\$ 19,322,516	\$ 6,293,287	\$ 5,748,318	\$ 15,483,261	\$ 1,107,168	\$ 1,195,897
15	Distribution											
16	Demand	\$ 364,323,985	\$ 194,697,361	\$ 42,268,045	\$ 48,963,982	\$ 27,480,051	\$ 25,641,186	\$ 9,839,747	\$ 6,338,293	\$ 6,547,549	\$ 1,835,978	\$ 711,792
17	Energy	\$ 55,591,712	\$ 25,659,136	\$ 6,217,394	\$ 7,394,352	\$ 4,777,973	\$ 3,782,026	\$ 1,226,736	\$ 1,126,761	\$ 4,834,058	\$ 210,536	\$ 362,721
18	Customer	\$ 168,762,394	\$ 117,726,305	\$ 15,655,566	\$ 17,226,450	\$ 11,704,465	\$ 8,811,564	\$ 471,567	\$ 579,220	\$ -	\$ 18,227,797	\$ 119,015
19	Demand - Primary Voltage	\$ 703,904,855	\$ 402,380,636	\$ 87,499,689	\$ 101,544,091	\$ 57,009,417	\$ 51,353,419	\$ -	\$ -	\$ -	\$ 3,825,900	\$ 291,703
20	Demand - Secondary Voltage	\$ 134,866,692	\$ 83,199,588	\$ 18,092,168	\$ 20,996,106	\$ 11,787,744	\$ -	\$ -	\$ -	\$ -	\$ 791,075	\$ -
21	Sub-total	\$ 1,427,449,629	\$ 823,663,026	\$ 169,732,862	\$ 184,624,981	\$ 102,225,651	\$ 89,588,194	\$ 11,538,051	\$ 8,044,295	\$ 11,656,052	\$ 24,891,286	\$ 1,485,230
22	TOTAL											
23	Demand	\$ 565,433,312	\$ 313,320,619	\$ 66,265,460	\$ 74,538,054	\$ 41,591,898	\$ 35,682,304	\$ 13,241,666	\$ 9,282,435	\$ 8,045,582	\$ 2,571,854	\$ 893,437
24	Energy	\$ 1,401,477,202	\$ 703,062,140	\$ 170,357,041	\$ 202,605,781	\$ 130,916,799	\$ 103,627,770	\$ 33,612,665	\$ 30,873,886	\$ 18,619,286	\$ 3,768,690	\$ 1,833,145
25	Customer	\$ 168,762,394	\$ 117,726,305	\$ 15,655,566	\$ 17,226,450	\$ 11,704,465	\$ 8,811,564	\$ 471,567	\$ 579,220	\$ 274,445	\$ 18,227,797	\$ 119,015
26	Demand - Primary Voltage	\$ 703,904,855	\$ 402,380,636	\$ 87,499,689	\$ 101,544,091	\$ 57,009,417	\$ 51,353,419	\$ -	\$ -	\$ -	\$ 3,825,900	\$ 291,703
27	Demand - Secondary Voltage	\$ 134,866,692	\$ 83,199,588	\$ 18,092,168	\$ 20,996,106	\$ 11,787,744	\$ -	\$ -	\$ -	\$ -	\$ 791,075	\$ -
28	Sub-total	\$ 2,974,444,445	\$ 1,619,689,288	\$ 357,869,924	\$ 405,410,483	\$ 242,476,324	\$ 198,475,057	\$ 47,325,898	\$ 40,735,642	\$ 27,139,313	\$ 31,185,317	\$ 3,137,300
29	TOTAL RATE BASE	\$ 2,974,444,445	\$ 1,619,689,288	\$ 357,869,924	\$ 405,410,483	\$ 242,476,324	\$ 198,475,057	\$ 47,325,898	\$ 40,735,642	\$ 27,139,313	\$ 31,185,317	\$ 3,137,300

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

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)	Pi Volt Sch 31/35/43	Campus Sch 40	High Volt 46/49	Transportation Sch 44/49/459	Lighting 50-59	Firm Resale
1	Production											
2	Demand	\$ 161,636,830	\$ 94,687,800	\$ 19,155,286	\$ 20,413,810	\$ 11,264,399	\$ 8,015,051	\$ 2,715,490	\$ 2,350,082	\$ 2,095,990	\$ 587,393	\$ 351,530
3	Energy	\$ 1,075,289,422	\$ 546,833,406	\$ 132,508,121	\$ 157,592,440	\$ 101,831,043	\$ 80,604,760	\$ 26,144,963	\$ 24,014,656	\$ 831,892	\$ 4,487,058	\$ 441,084
4	Customer											
5	Demand - Primary Voltage											
6	Demand - Secondary Voltage											
7	Sub-total	\$ 1,236,926,253	\$ 641,521,206	\$ 151,663,407	\$ 178,006,250	\$ 113,095,442	\$ 88,619,811	\$ 28,860,452	\$ 26,364,738	\$ 2,927,881	\$ 5,074,451	\$ 792,614
8	Transmission											
9	Demand	\$ 6,927,648	\$ 3,684,267	\$ 785,785	\$ 837,412	\$ 462,086	\$ 328,792	\$ 111,394	\$ 96,405	\$ 370,599	\$ 24,096	\$ 26,811
10	Energy	\$ 45,698,864	\$ 21,849,592	\$ 5,284,314	\$ 6,295,533	\$ 4,068,600	\$ 3,220,518	\$ 1,044,606	\$ 959,491	\$ 2,586,208	\$ 179,278	\$ 199,724
11	Customer											
12	Demand - Primary Voltage											
13	Demand - Secondary Voltage											
14	Sub-total	\$ 32,626,511	\$ 25,733,859	\$ 6,080,099	\$ 7,133,944	\$ 4,530,686	\$ 3,549,310	\$ 1,186,000	\$ 1,055,896	\$ 2,956,807	\$ 203,374	\$ 226,535
15	Distribution											
16	Demand	\$ 86,257,915	\$ 46,117,888	\$ 10,012,776	\$ 11,599,924	\$ 6,510,329	\$ 6,044,616	\$ 2,369,894	\$ 1,431,909	\$ 1,561,678	\$ 435,053	\$ 173,748
17	Energy	\$ 14,257,448	\$ 6,585,341	\$ 1,595,676	\$ 1,897,739	\$ 1,226,253	\$ 970,646	\$ 314,838	\$ 289,185	\$ 1,240,647	\$ 54,033	\$ 93,091
18	Customer	\$ 177,745,788	\$ 113,129,304	\$ 20,692,918	\$ 14,730,477	\$ 7,763,668	\$ 8,471,869	\$ 1,813,516	\$ 2,000,725	\$ 593,209	\$ 8,457,660	\$ 92,442
19	Demand - Primary Voltage	\$ 184,970,206	\$ 105,736,491	\$ 22,992,931	\$ 26,683,481	\$ 14,980,780	\$ 13,494,512				\$ 1,006,360	\$ 76,653
20	Demand - Secondary Voltage	\$ 32,921,902	\$ 20,309,602	\$ 4,416,425	\$ 5,125,297	\$ 2,877,471					\$ 193,107	
21	Sub-total	\$ 496,163,259	\$ 291,878,626	\$ 59,710,725	\$ 60,036,917	\$ 33,356,501	\$ 28,981,642	\$ 4,488,348	\$ 3,721,820	\$ 3,395,534	\$ 10,145,213	\$ 435,934
22	TOTAL											
23	Demand	\$ 254,822,393	\$ 144,689,955	\$ 29,953,847	\$ 32,851,146	\$ 18,236,815	\$ 14,388,459	\$ 5,196,878	\$ 3,878,396	\$ 4,028,267	\$ 1,046,542	\$ 552,089
24	Energy	\$ 1,135,255,734	\$ 575,268,339	\$ 139,398,110	\$ 165,786,711	\$ 107,125,895	\$ 84,795,924	\$ 27,504,407	\$ 25,263,333	\$ 4,658,746	\$ 4,720,369	\$ 733,900
25	Customer	\$ 177,745,788	\$ 113,129,304	\$ 20,692,918	\$ 14,730,477	\$ 7,763,668	\$ 8,471,869	\$ 1,813,516	\$ 2,000,725	\$ 593,209	\$ 8,457,660	\$ 92,442
26	Demand - Primary Voltage	\$ 184,970,206	\$ 105,736,491	\$ 22,992,931	\$ 26,683,481	\$ 14,980,780	\$ 13,494,512				\$ 1,006,360	\$ 76,653
27	Demand - Secondary Voltage	\$ 32,921,902	\$ 20,309,602	\$ 4,416,425	\$ 5,125,297	\$ 2,877,471					\$ 193,107	
28	Total Revenue Requirement	\$ 1,785,716,023	\$ 959,133,692	\$ 217,454,230	\$ 245,177,111	\$ 150,984,629	\$ 121,150,764	\$ 34,514,800	\$ 31,142,453	\$ 9,280,222	\$ 15,423,038	\$ 1,455,083

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

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 Sch 40	High Volt 46/49	Transportation Sch 449/459	Lighting 50-59	Firm Resale
1	Production											
2	Demand	\$ 0.006736	\$ 0.008550	\$ 0.007138	\$ 0.006396	\$ 0.005462	\$ 0.004910	\$ 0.005129	\$ 0.004832	\$ 0.001005	\$ 0.006464	\$ 0.002245
3	Energy	\$ 0.044814	\$ 0.049376	\$ 0.049378	\$ 0.049378	\$ 0.049379	\$ 0.049379	\$ 0.049379	\$ 0.049379	\$ 0.000399	\$ 0.049379	\$ 0.002817
4	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Demand - Primary Voltage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Demand - Secondary Voltage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Total	\$ 0.051551	\$ 0.057926	\$ 0.056516	\$ 0.055775	\$ 0.054841	\$ 0.054289	\$ 0.054507	\$ 0.054211	\$ 0.001403	\$ 0.056843	\$ 0.005063
8												
9	Transmission											
10	Demand	\$ 0.000289	\$ 0.000351	\$ 0.000293	\$ 0.000262	\$ 0.000224	\$ 0.000201	\$ 0.000210	\$ 0.000198	\$ 0.000178	\$ 0.000265	\$ 0.000171
11	Energy	\$ 0.001905	\$ 0.001973	\$ 0.001973	\$ 0.001973	\$ 0.001973	\$ 0.001973	\$ 0.001973	\$ 0.001973	\$ 0.001240	\$ 0.001973	\$ 0.001276
12	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Demand - Primary Voltage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Demand - Secondary Voltage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Total	\$ 0.002183	\$ 0.002324	\$ 0.002266	\$ 0.002235	\$ 0.002197	\$ 0.002174	\$ 0.002183	\$ 0.002171	\$ 0.001417	\$ 0.002238	\$ 0.001447
16												
17	Distribution											
18	Demand	\$ 0.003595	\$ 0.004164	\$ 0.003731	\$ 0.003635	\$ 0.003157	\$ 0.003703	\$ 0.004476	\$ 0.002944	\$ 0.000748	\$ 0.004798	\$ 0.001110
19	Energy	\$ 0.000595	\$ 0.000595	\$ 0.000595	\$ 0.000595	\$ 0.000595	\$ 0.000595	\$ 0.000595	\$ 0.000595	\$ 0.000595	\$ 0.000595	\$ 0.000595
20	Customer	\$ 0.007408	\$ 0.010215	\$ 0.007711	\$ 0.004616	\$ 0.003765	\$ 0.005190	\$ 0.003425	\$ 0.004114	\$ 0.000284	\$ 0.003074	\$ 0.000590
21	Demand - Primary Voltage	\$ 0.007709	\$ 0.009647	\$ 0.008568	\$ 0.008361	\$ 0.007264	\$ 0.008267	\$ -	\$ -	\$ -	\$ 0.011064	\$ 0.000490
22	Demand - Secondary Voltage	\$ 0.001372	\$ 0.001634	\$ 0.001646	\$ 0.001606	\$ 0.001395	\$ -	\$ -	\$ -	\$ -	\$ 0.002125	\$ -
23	Total	\$ 0.020678	\$ 0.026355	\$ 0.022251	\$ 0.018811	\$ 0.016176	\$ 0.017754	\$ 0.008496	\$ 0.007653	\$ 0.001627	\$ 0.011645	\$ 0.002785
24												
25	TOTAL	\$ 0.10620	\$ 0.13065	\$ 0.11162	\$ 0.10293	\$ 0.08843	\$ 0.08814	\$ 0.08815	\$ 0.07975	\$ 0.001931	\$ 0.11517	\$ 0.003526
26	Demand	\$ 0.047314	\$ 0.051943	\$ 0.051946	\$ 0.051946	\$ 0.051946	\$ 0.051946	\$ 0.051946	\$ 0.051946	\$ 0.002233	\$ 0.051946	\$ 0.004888
27	Energy	\$ 0.007408	\$ 0.010215	\$ 0.007711	\$ 0.004616	\$ 0.003765	\$ 0.005190	\$ 0.003425	\$ 0.004114	\$ 0.000284	\$ 0.003074	\$ 0.000590
28	Customer	\$ 0.007709	\$ 0.009647	\$ 0.008568	\$ 0.008361	\$ 0.007264	\$ 0.008267	\$ -	\$ -	\$ -	\$ 0.011064	\$ 0.000490
29	Demand - Primary Voltage	\$ 0.001372	\$ 0.001634	\$ 0.001646	\$ 0.001606	\$ 0.001395	\$ -	\$ -	\$ -	\$ -	\$ 0.002125	\$ -
30	Demand - Secondary Voltage	\$ 0.074423	\$ 0.086604	\$ 0.081033	\$ 0.076821	\$ 0.073214	\$ 0.074217	\$ 0.065186	\$ 0.064035	\$ 0.004448	\$ 0.169725	\$ 0.009294
31	Total	\$ 23,994,289.527	\$ 11,074,901.353	\$ 2,663,528.686	\$ 3,191,523.074	\$ 2,062,251.046	\$ 1,632,383.915	\$ 529,479.440	\$ 486,337.160	\$ 2,086,458.169	\$ 90,870.594	\$ 156,556.090
32	kWh											
33												

**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
		(b)	(c)	(d)	(e)	(g)	(h)	(k)	(l)	(m)	(o)	(p)
1	Expense											
2	Operation and Maintenance	\$ 871,284,847	\$ 442,731,990	\$ 107,283,590	\$ 127,592,883	\$ 82,446,374	\$ 65,260,740	\$ 21,167,982	\$ 19,443,203	\$ 1,321,828	\$ 3,632,896	\$ 403,361
3	Depreciation Expense	\$ 83,265,955	\$ 41,974,384	\$ 10,170,697	\$ 12,096,019	\$ 7,816,026	\$ 6,186,810	\$ 2,006,751	\$ 1,843,240	\$ 745,171	\$ 344,404	\$ 82,453
4	Taxes Other Than Income	\$ 19,381,826	\$ 9,632,951	\$ 2,334,138	\$ 2,775,993	\$ 1,793,750	\$ 1,419,851	\$ 460,542	\$ 423,017	\$ 425,472	\$ 79,039	\$ 37,073
5	Income Taxes	\$ 38,553,702	\$ 19,340,770	\$ 4,686,408	\$ 5,573,550	\$ 3,601,434	\$ 2,850,731	\$ 924,662	\$ 849,320	\$ 517,706	\$ 158,693	\$ 50,429
6	<b>TOTAL EXPENSES</b>	<b>\$ 1,012,486,331</b>	<b>\$ 513,690,096</b>	<b>\$ 124,474,834</b>	<b>\$ 148,038,445</b>	<b>\$ 95,657,584</b>	<b>\$ 75,718,131</b>	<b>\$ 24,559,937</b>	<b>\$ 22,558,780</b>	<b>\$ 3,010,176</b>	<b>\$ 4,215,032</b>	<b>\$ 573,316</b>
7	Requested Return on Net Investment	\$ 122,769,403	\$ 61,588,243	\$ 14,923,277	\$ 17,748,266	\$ 11,468,312	\$ 9,077,793	\$ 2,944,469	\$ 2,704,552	\$ 1,648,569	\$ 505,337	\$ 160,584
8												
9												
10	<b>Total Cost of Service</b>	<b>\$ 1,135,255,734</b>	<b>\$ 575,288,339</b>	<b>\$ 139,398,110</b>	<b>\$ 165,786,711</b>	<b>\$ 107,125,895</b>	<b>\$ 84,795,924</b>	<b>\$ 27,504,407</b>	<b>\$ 25,263,333</b>	<b>\$ 4,658,746</b>	<b>\$ 4,720,369</b>	<b>\$ 733,900</b>
11												
12	<b>Rate Base</b>											
13	Plant in Service	\$ 2,150,496,781	\$ 1,075,465,166	\$ 260,592,987	\$ 309,923,473	\$ 200,261,753	\$ 158,518,074	\$ 51,416,864	\$ 47,227,389	\$ 35,018,222	\$ 8,824,292	\$ 3,248,561
14	Accumulated Reserve	\$ (837,137,165)	\$ (418,443,161)	\$ (101,391,804)	\$ (120,585,363)	\$ (77,918,062)	\$ (61,676,388)	\$ (20,005,329)	\$ (18,375,284)	\$ (14,016,524)	\$ (3,433,365)	\$ (1,291,886)
15	Construction Work in Progress	\$ 673,605	\$ 320,828	\$ 77,739	\$ 92,455	\$ 59,741	\$ 47,288	\$ 15,338	\$ 14,089	\$ 40,388	\$ 2,632	\$ 3,105
16	Working Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Other Items	\$ 87,443,981	\$ 45,719,307	\$ 11,078,119	\$ 13,175,217	\$ 8,513,366	\$ 6,738,792	\$ 2,185,792	\$ 2,007,693	\$ (2,222,800)	\$ 375,131	\$ (126,635)
18	<b>TOTAL RATE BASE</b>	<b>\$ 1,401,477,202</b>	<b>\$ 703,062,140</b>	<b>\$ 170,357,041</b>	<b>\$ 202,605,781</b>	<b>\$ 130,916,799</b>	<b>\$ 103,627,770</b>	<b>\$ 33,612,665</b>	<b>\$ 30,873,886</b>	<b>\$ 18,819,286</b>	<b>\$ 5,768,690</b>	<b>\$ 1,833,145</b>

**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	Transportation Sch 449 / 459	Lighting 50-59	Firm Resale
	(a)	(b)	(c)	(d)	(e)	(g)	(h)	(k)	(l)	(m)	(o)	(p)
1	Expense											
2	Operation and Maintenance	\$ 204,080,399	\$ 117,950,500	\$ 24,489,063	\$ 26,951,949	\$ 14,972,743	\$ 11,219,210	\$ 2,627,467	\$ 2,122,901	\$ 2,473,173	\$ 868,583	\$ 404,809
3	Depreciation Expense	\$ 87,056,156	\$ 49,500,292	\$ 10,652,738	\$ 12,221,677	\$ 6,846,317	\$ 5,404,887	\$ 852,132	\$ 560,835	\$ 500,538	\$ 446,377	\$ 70,365
4	Taxes Other Than Income	\$ 19,940,863	\$ 11,324,314	\$ 2,439,020	\$ 2,800,752	\$ 1,569,195	\$ 1,240,249	\$ 193,040	\$ 126,164	\$ 128,435	\$ 102,547	\$ 17,147
5	Income Taxes	\$ 38,628,738	\$ 21,977,229	\$ 4,727,680	\$ 5,421,491	\$ 3,036,729	\$ 2,394,295	\$ 364,269	\$ 255,354	\$ 221,329	\$ 197,760	\$ 32,602
6	TOTAL EXPENSES	\$ 349,706,156	\$ 200,752,334	\$ 42,308,501	\$ 47,395,868	\$ 26,424,984	\$ 20,258,641	\$ 4,036,908	\$ 3,065,254	\$ 3,323,474	\$ 1,615,268	\$ 524,924
7												
8	Requested Return on Net Investment	\$ 123,008,345	\$ 69,983,714	\$ 15,054,701	\$ 17,264,055	\$ 9,670,082	\$ 7,624,329	\$ 1,159,970	\$ 813,141	\$ 704,793	\$ 629,741	\$ 103,818
9												
10	Total Cost of Service	\$ 472,714,501	\$ 270,736,048	\$ 57,363,202	\$ 64,659,923	\$ 36,095,065	\$ 27,882,971	\$ 5,196,878	\$ 3,878,396	\$ 4,028,267	\$ 2,245,009	\$ 628,742
11												
12	Rate Base											
13	Plant in Service	\$ 2,476,701,958	\$ 1,406,351,378	\$ 302,958,629	\$ 347,967,187	\$ 194,966,153	\$ 154,136,141	\$ 23,939,872	\$ 15,616,154	\$ 15,904,199	\$ 12,748,293	\$ 2,113,952
14	Accumulated Reserve	\$ (944,743,256)	\$ (535,814,354)	\$ (115,402,767)	\$ (132,517,653)	\$ (74,246,443)	\$ (58,742,219)	\$ (9,715,529)	\$ (5,816,869)	\$ (6,830,252)	\$ (4,851,973)	\$ (805,195)
15	Construction Work in Progress	\$ 2,333,563	\$ 1,318,583	\$ 285,867	\$ 330,656	\$ 185,520	\$ 147,969	\$ 20,833	\$ 12,744	\$ 16,917	\$ 12,349	\$ 2,126
16	Working Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Other Items	\$ (130,087,417)	\$ (72,954,763)	\$ (15,984,411)	\$ (18,701,938)	\$ (10,516,170)	\$ (8,506,168)	\$ (1,003,510)	\$ (529,593)	\$ (1,045,281)	\$ (719,839)	\$ (125,742)
18	TOTAL RATE BASE	\$ 1,404,204,848	\$ 798,900,844	\$ 171,857,317	\$ 197,078,252	\$ 110,389,060	\$ 87,035,723	\$ 13,241,666	\$ 9,282,435	\$ 8,045,582	\$ 7,188,830	\$ 1,185,140

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	\$ 68,874,245	\$ 46,837,431	\$ 8,424,681	\$ 3,793,681	\$ 1,832,660	\$ 2,453,133	\$ 420,188	\$ 661,817	\$ 280,187	\$ 4,140,807	\$ 29,662
3	Depreciation Expense	\$ 18,025,566	\$ 13,316,360	\$ 1,804,240	\$ 583,679	\$ 164,988	\$ 662,946	\$ 46,131	\$ 63,592	\$ 26,856	\$ 1,348,159	\$ 8,615
4	Taxes Other Than Income	\$ 71,419,850	\$ 39,424,117	\$ 8,661,895	\$ 9,693,949	\$ 5,631,289	\$ 4,341,497	\$ 1,292,915	\$ 1,208,643	\$ 254,575	\$ 870,505	\$ 40,466
5	Income Taxes	\$ 4,642,541	\$ 3,238,572	\$ 430,674	\$ 157,531	\$ 32,199	\$ 242,400	\$ 12,972	\$ 15,934	\$ 7,550	\$ 501,435	\$ 3,274
6	TOTAL EXPENSES	\$ 162,962,203	\$ 102,816,480	\$ 19,321,490	\$ 14,228,840	\$ 7,661,136	\$ 7,699,976	\$ 1,772,206	\$ 1,949,986	\$ 569,168	\$ 6,860,905	\$ 82,016
7												
8	Requested Return on Net Investment	\$ 14,783,566	\$ 10,312,824	\$ 1,371,428	\$ 501,637	\$ 102,533	\$ 771,893	\$ 41,309	\$ 50,740	\$ 24,041	\$ 1,596,755	\$ 10,426
9												
10	Total Cost of Service	\$ 177,745,788	\$ 113,129,304	\$ 20,692,918	\$ 14,730,477	\$ 7,763,668	\$ 8,471,869	\$ 1,813,516	\$ 2,000,725	\$ 593,209	\$ 8,457,660	\$ 92,442
11												
12	Rate Base											
13	Plant in Service	\$ 422,803,480	\$ 312,150,198	\$ 40,781,759	\$ 12,621,246	\$ 2,544,522	\$ 17,068,521	\$ 906,749	\$ 1,109,897	\$ 525,585	\$ 34,867,359	\$ 227,643
14	Accumulated Reserve	\$ (175,447,156)	\$ (129,533,749)	\$ (16,949,991)	\$ (5,256,189)	\$ (1,079,251)	\$ (7,055,999)	\$ (379,357)	\$ (467,295)	\$ (219,938)	\$ (14,411,384)	\$ (94,012)
15	Construction Work in Progress	\$ 363,353	\$ 268,075	\$ 33,603	\$ 9,842	\$ 942	\$ 16,095	\$ 615	\$ 595	\$ 354	\$ 33,013	\$ 220
16	Working Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Other Items	\$ (78,957,282)	\$ (65,158,219)	\$ (8,209,815)	\$ (1,648,450)	\$ (295,748)	\$ (1,217,052)	\$ (56,440)	\$ (63,977)	\$ (31,556)	\$ (2,261,191)	\$ (14,835)
18	TOTAL RATE BASE	\$ 168,762,394	\$ 117,726,305	\$ 15,655,566	\$ 5,726,450	\$ 1,170,465	\$ 8,811,564	\$ 471,567	\$ 579,220	\$ 274,445	\$ 18,227,797	\$ 119,015



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

Line No.	COG ID	Account Description	Allocation Method	Total	Restitential Sch 7	Sec Volt (KW < 50)	Sec Volt (KW > 50 & < 350)	Sec Volt (KW > 350)	Pri Volt Sch 31/35/43	Campus Sch 40	High Volt Sch 46/49	Transportatio n Sch 44/49/450	Street & Area Lighting	Firm Resale
1	447.00	States of Electricity - Firm Revenue	PROFORMA-	\$ 1,705,240,419	\$ 927,011,234	\$ 209,890,224	\$ 141,989,020	\$ 106,341,038	\$ 32,544,551	\$ 30,326,289	\$ -	\$ 14,443,504	\$ -	
2	447.01	States of Electricity - Firm Revenue	DIR-44B	\$ 6,311,142	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,311,142	\$ -	\$ -	
3	447.02	States of Electricity - Small Firm Resale	DIR-RESALE-	\$ 403,874	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 463,674	
4	447.03	States of Electricity - Unbilled Revenue	SMALL	\$ (787,265)	\$ (725,980)	\$ (38,022)	\$ (23,141)	\$ (17,681)	\$ (15,623)	\$ (15,623)	\$ (15,623)	\$ (3,451)	\$ -	
5	447.04	Other Elet Revenue - OATT - Sch 449	DIR-44EOATT	\$ 3,253,377	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,253,377	\$ -	
6	447.05	Other Elet Revenue - Firm Resale	DIR-RESALE-	\$ 1,595,329	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,595,329	
7	447.05	Other Elet Revenue - Firm Resale	LARGE	\$ 1,710,073,676	\$ 929,885,254	\$ 209,854,201	\$ 141,963,715	\$ 106,323,357	\$ 32,538,303	\$ 30,320,606	\$ 9,036,788	\$ 14,440,053	\$ 2,059,003	
8	-	Total Sales Revenue		\$ 1,710,073,676	\$ 929,885,254	\$ 209,854,201	\$ 141,963,715	\$ 106,323,357	\$ 32,538,303	\$ 30,320,606	\$ 9,036,788	\$ 14,440,053	\$ 2,059,003	
9	-	Non Firm Revenue		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10	447.07	States of Electricity - Non Firm Revenue		\$ 10,174,424	\$ 5,203,870	\$ 1,251,207	\$ 1,468,462	\$ 730,924	\$ 338,044	\$ 217,450	\$ -	\$ -	\$ 41,862	
11	447.07	States of Electricity - Non Firm Revenue		\$ 10,174,424	\$ 5,203,870	\$ 1,251,207	\$ 1,468,462	\$ 730,924	\$ 338,044	\$ 217,450	\$ -	\$ -	\$ 41,862	
12	-	Total Non Firm Revenue		\$ 10,174,424	\$ 5,203,870	\$ 1,251,207	\$ 1,468,462	\$ 730,924	\$ 338,044	\$ 217,450	\$ -	\$ -	\$ 41,862	
13	-	Other Operating Revenue		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
14	-	Other Operating Revenue		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
15	450.01	Late Payment Revenue - Interest	DIR450 01	\$ 2,274,681	\$ 1,765,998	\$ 280,475	\$ 141,598	\$ 32,787	\$ 35,982	\$ 2,414	\$ 5,599	\$ 6,188	\$ 3,651	
16	450.02	Late Payment Revenue - Field Call	DIR450 02	\$ 482,067	\$ 415,532	\$ 47,181	\$ 1,919	\$ 15	\$ 103	\$ -	\$ -	\$ -	\$ 337	
17	451.01	Misc Service Revenue - Gas	DIR451 01	\$ 1,381,006	\$ 1,224,739	\$ 144,933	\$ 10,937	\$ 975	\$ -	\$ 63	\$ -	\$ -	\$ -	
18	451.02	Misc Service Revenue - Gas	DIR451 02	\$ 975,255	\$ 846,645	\$ 24,513	\$ 1,025	\$ -	\$ 72	\$ -	\$ -	\$ -	\$ -	
19	451.03	Misc Service Revenue - Gas	DIR451 03	\$ 720,175	\$ 638,379	\$ 75,544	\$ 7,711	\$ 508	\$ -	\$ 33	\$ -	\$ -	\$ -	
20	451.04	Misc Service Revenue - Modified Service Charge	CUST-4	\$ 56,748	\$ 50,440	\$ 5,778	\$ 436	\$ -	\$ 83	\$ -	\$ -	\$ -	\$ -	
21	451.05	Misc Service Revenue - Water Heater Rental	DIR451 05	\$ 1,303,771	\$ 1,252,155	\$ 107,487	\$ 3,832	\$ 243	\$ 53	\$ -	\$ 6	\$ -	\$ 15	
22	451.06	Misc Service Revenue - Billing Initiation Charge	DIR451 06	\$ 7,189,184	\$ 6,720,087	\$ 9,419	\$ 388	\$ 14	\$ 14	\$ -	\$ -	\$ -	\$ -	
23	451.07	Misc Service Revenue - Metered CTR	CUST-4	\$ 50,927	\$ 45,143	\$ 5,342	\$ 60	\$ 335	\$ -	\$ 2	\$ -	\$ -	\$ -	
24	451.08	Misc Service Revenue - Other	CUST-4	\$ 35,050	\$ 30,220	\$ 4,309	\$ 507	\$ 212	\$ 2,517	\$ 820	\$ 749	\$ -	\$ 144	
25	454.01	Rental Revenue - Steam Plant	PP T	\$ 232,232	\$ 113,699	\$ 26,863	\$ 31,519	\$ 20,018	\$ 15,682	\$ 5,107	\$ 4,665	\$ 12,783	\$ 899	
26	454.02	Rental Revenue - Transmission Pole Contacts	TP T	\$ 4,412,405	\$ 2,531,503	\$ 550,488	\$ 638,846	\$ 358,664	\$ 295,363	\$ 10,093	\$ -	\$ -	\$ 24,070	
27	454.03	Rental Revenue - Distribution Pole Contacts	D304 T	\$ 2,619,045	\$ 1,208,834	\$ 363,667	\$ 305,060	\$ 171,268	\$ 407,802	\$ 71,559	\$ 901,549	\$ 974,408	\$ 3,378	
28	454.04	Rental Revenue - Wind & Ecol Site	D304 T	\$ 2,450,045	\$ 1,208,834	\$ 363,667	\$ 305,060	\$ 171,268	\$ 407,802	\$ 71,559	\$ 901,549	\$ 974,408	\$ 3,378	
29	454.05	Rental Revenue - Land & Bldg	PTDP T	\$ 45,045	\$ 24,522	\$ -	\$ -	\$ -	\$ 29,690	\$ 6,810	\$ 5,779	\$ 4,092	\$ 4,791	
30	454.06	Rental Revenue - Pole Rental	DIR373 00	\$ 42,430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
31	454.07	Rental Revenue - Pole Rental	DIR373 00	\$ 51,270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
32	454.08	Rental Revenue - Reserve of Power Capacity	DIR-40	\$ 1,830,506	\$ 952,059	\$ 225,030	\$ 264,091	\$ 167,788	\$ 131,451	\$ 42,810	\$ 39,107	\$ -	\$ 7,529	
33	456.01	Other Elet Revenue - Wheeling	PC1	\$ 85,238	\$ 48,631	\$ 10,610	\$ 13,233	\$ 6,018	\$ 1,837	\$ 117	\$ 14	\$ -	\$ 464	
34	456.02	Other Elet Revenue - Wholesale	LINE T	\$ 12,704	\$ 7,279	\$ 1,563	\$ 1,837	\$ 1,031	\$ 570	\$ 327	\$ 65	\$ -	\$ 74	
35	456.03	Other Elet Revenue - Wholesale	LINE T	\$ 2,201	\$ 1,286	\$ 260	\$ 279	\$ 154	\$ 135	\$ 18	\$ 12	\$ -	\$ 60	
36	456.04	Other Elet Revenue - Distribution Timber Sales	DP T	\$ 9,138	\$ 5,400	\$ 1,087	\$ 1,094	\$ 620	\$ 522	\$ 113	\$ 99	\$ -	\$ 37	
37	456.05	Other Elet Revenue - Distribution Timber Sales	DP T	\$ 246,048	\$ 141,164	\$ 30,697	\$ 35,624	\$ 20,000	\$ 16,470	\$ 563	\$ 59	\$ 68	\$ 158	
38	456.06	Other Elet Revenue - PCS	GPT	\$ 158,800	\$ 129,507	\$ (6,864)	\$ (6,186)	\$ 15,207	\$ (4,000)	\$ (11,329)	\$ -	\$ -	\$ 1,342	
39	456.07	Other Elet Revenue - Non-Coin Gas Sales	CUST-4	\$ 29,000	\$ 24,510	\$ 3,945	\$ 3,945	\$ 130	\$ 55	\$ 8	\$ -	\$ -	\$ 724	
40	456.08	Other Elet Revenue - Non-Coin Gas Sales	CUST-4	\$ 6,208,308	\$ 3,229,031	\$ 763,219	\$ 895,638	\$ 599,007	\$ 446,832	\$ 145,196	\$ 132,635	\$ -	\$ 5	
41	456.09	Other Elet Revenue - Rate Book Sales	LINE T	\$ 31,932	\$ 25,979	\$ 3,810	\$ 435	\$ 534	\$ 817	\$ 51	\$ 49	\$ -	\$ 25,534	
42	456.10	Other Elet Revenue - Enconon Gas Sale	PP T	\$ (400,119)	\$ (205,105)	\$ (40,188)	\$ (57,726)	\$ (36,671)	\$ (28,733)	\$ (9,358)	\$ (6,548)	\$ -	\$ (1,646)	
43	456.11	Other Elet Revenue - CLX Reconciliation Adjustment	PC1	\$ 19,151	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,151	
44	456.12	Other Elet Revenue - Green Energy Option	CUST-5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
45	456.13	Other Elet Revenue - Green Energy Option	CUST-5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
46	456.14	Other Elet Revenue - Conservation Trust	PC1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
47	456.15	Other Elet Revenue - Conservation Trust	PC1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
48	456.16	Other Elet Revenue - AG Settlement	DIR373 00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
49	456.17	Other Elet Revenue - AG Settlement	DIR-449	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
50	-	Total Other Operating Revenue		\$ 32,817,505	\$ 21,540,672	\$ 3,374,428	\$ 2,414,002	\$ 1,354,260	\$ 1,554,039	\$ 332,267	\$ 1,030,800	\$ 1,201,352	\$ 140,390	
51	-	Total Revenue		\$ 1,750,059,606	\$ 953,729,766	\$ 214,483,896	\$ 144,246,895	\$ 108,608,370	\$ 33,108,713	\$ 31,619,676	\$ 19,038,121	\$ 14,622,284	\$ 2,075,765	

Puget Sound Energy  
Electric Account Allocation  
Operating Expense Summary  
Adjusted Twelve Months ended September 2005

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

Line No.	COS ID	Account Description	Allocation Method	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 317/351/43	Campus Sch 40	High Volt Sch 46/48	Transportation Sch 449/459	Street & Area Lighting	Firm Resale
1		O&M Expense												
2		Production - O&M - Fuel												
3		FUELST Steam Prod O&M - Fuel	PP.T	\$ 53,837,095	\$ 28,001,052	\$ 6,618,373	\$ 7,767,187	\$ 4,934,230	\$ 3,866,100	\$ 1,259,093	\$ 1,150,166	\$ -	\$ 221,422	\$ 19,474
4		FUELOT Other Prod O&M - Fuel	PP.T	\$ 37,958,507	\$ 19,742,487	\$ 4,666,365	\$ 5,476,351	\$ 3,478,939	\$ 2,725,841	\$ 887,739	\$ 810,939	\$ -	\$ 156,116	\$ 13,730
5		Sub-total		\$ 91,795,602	\$ 47,743,539	\$ 11,284,738	\$ 13,243,537	\$ 8,413,169	\$ 6,591,941	\$ 2,146,832	\$ 1,961,105	\$ -	\$ 377,538	\$ 33,204
6		Production - O&M - Purchase Power												
7		PC1		\$ 729,927,973	\$ 379,640,676	\$ 89,732,468	\$ 105,308,187	\$ 66,898,709	\$ 52,416,912	\$ 17,070,888	\$ 15,594,052	\$ -	\$ 3,002,057	\$ 264,024
8		Purch Pwr - Other	BPAX	\$ (31,422)	\$ (29,883)	\$ (814)	\$ (555)	\$ (62)	\$ (100)	\$ -	\$ -	\$ -	\$ (7)	\$ -
9		555.01		\$ 972,438	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 854,253	\$ -	\$ 118,185
10		555.02		\$ 1,370,334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,203,791	\$ -	\$ 166,543
11		555.03		\$ 1,370,334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,203,791	\$ -	\$ 166,543
12		555.00		\$ 7,062,521	\$ 3,259,806	\$ 789,875	\$ 939,398	\$ 607,007	\$ 480,479	\$ 155,848	\$ 143,149	\$ 614,132	\$ 26,747	\$ 46,081
13		Regulation & Frequency Response	ENERGY-1	\$ 739,301,844	\$ 382,870,598	\$ 90,521,528	\$ 106,247,030	\$ 67,505,654	\$ 52,897,291	\$ 17,226,736	\$ 15,737,202	\$ 2,672,176	\$ 3,028,797	\$ 594,833
14		Sub-total		\$ 739,301,844	\$ 382,870,598	\$ 90,521,528	\$ 106,247,030	\$ 67,505,654	\$ 52,897,291	\$ 17,226,736	\$ 15,737,202	\$ 2,672,176	\$ 3,028,797	\$ 594,833
15		Production - O&M - Wheeling												
16		565.00		\$ 58,145,052	\$ 30,241,651	\$ 7,147,964	\$ 8,388,704	\$ 5,329,059	\$ 4,175,459	\$ 1,359,843	\$ 1,242,201	\$ -	\$ 239,140	\$ 21,032
17		Wheeling by Others - Wheeling	PP.T	\$ 58,145,052	\$ 30,241,651	\$ 7,147,964	\$ 8,388,704	\$ 5,329,059	\$ 4,175,459	\$ 1,359,843	\$ 1,242,201	\$ -	\$ 239,140	\$ 21,032
18		Sub-total		\$ 58,145,052	\$ 30,241,651	\$ 7,147,964	\$ 8,388,704	\$ 5,329,059	\$ 4,175,459	\$ 1,359,843	\$ 1,242,201	\$ -	\$ 239,140	\$ 21,032
19		Production - O&M - Other												
20		500.00		\$ 31,892,840	\$ 16,587,691	\$ 3,920,693	\$ 4,601,245	\$ 2,923,014	\$ 2,290,259	\$ 745,881	\$ 681,353	\$ -	\$ 131,169	\$ 11,536
21		Steam Prod O&M	PP.T	\$ 12,590,778	\$ 6,548,552	\$ 1,547,826	\$ 1,816,497	\$ 1,153,959	\$ 904,157	\$ 294,462	\$ 268,987	\$ -	\$ 51,784	\$ 4,554
22		535.00		\$ 32,596,364	\$ 16,933,598	\$ 4,007,179	\$ 4,702,743	\$ 2,887,493	\$ 2,340,780	\$ 762,334	\$ 696,383	\$ -	\$ 134,063	\$ 11,790
23		Other Prod O&M - O&M	PP.T	\$ 846,747	\$ 390,828	\$ 94,700	\$ 112,627	\$ 72,776	\$ 57,606	\$ 18,685	\$ 17,163	\$ 73,630	\$ 3,207	\$ 5,525
24		System Control & Load Dispatch	ENERGY-1	\$ 31,659	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,909	\$ -	\$ 1,750
25		System Control & Load Dispatch - Direct Assign	DIR556.01	\$ 77,958,398	\$ 40,480,669	\$ 9,570,398	\$ 11,233,112	\$ 7,137,242	\$ 5,592,802	\$ 1,821,361	\$ 1,663,886	\$ 103,539	\$ 320,222	\$ 35,166
26		Sub-total		\$ 77,958,398	\$ 40,480,669	\$ 9,570,398	\$ 11,233,112	\$ 7,137,242	\$ 5,592,802	\$ 1,821,361	\$ 1,663,886	\$ 103,539	\$ 320,222	\$ 35,166
27		Transmission - O&M												
28		565.01		\$ 4,070,074	\$ 1,992,681	\$ 470,806	\$ 552,407	\$ 350,827	\$ 274,835	\$ 89,513	\$ 81,761	\$ 224,204	\$ 15,748	\$ 17,282
29		Transmission O&M	DIR565.02	\$ 82,108	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,946	\$ -	\$ 4,562
30		Transmission O&M - Direct Assigned		\$ 4,152,182	\$ 1,992,681	\$ 470,806	\$ 552,407	\$ 350,827	\$ 274,835	\$ 89,513	\$ 81,761	\$ 301,751	\$ 15,748	\$ 21,854
31		Sub-total		\$ 4,152,182	\$ 1,992,681	\$ 470,806	\$ 552,407	\$ 350,827	\$ 274,835	\$ 89,513	\$ 81,761	\$ 301,751	\$ 15,748	\$ 21,854
32		Distribution Expense - Operating												
33		581.00		\$ 4,469,064	\$ 2,554,689	\$ 555,532	\$ 644,699	\$ 361,951	\$ 326,041	\$ -	\$ -	\$ -	\$ 24,290	\$ 1,852
34		Dist O&M - Load Dispatch	DEM-12NCP1	\$ 1,394,806	\$ 705,903	\$ 156,985	\$ 182,738	\$ 106,378	\$ 93,918	\$ 24,735	\$ 41,041	\$ 73,321	\$ 6,413	\$ 3,375
35		Dist O&M - Station	D362.T	\$ 3,616,333	\$ 2,074,777	\$ 451,171	\$ 523,587	\$ 293,955	\$ 242,075	\$ 8,272	\$ -	\$ -	\$ 19,727	\$ 2,769
36		Dist O&M - OVHD Lines	D364.T	\$ 2,643,160	\$ 1,513,468	\$ 329,111	\$ 381,936	\$ 214,429	\$ 152,115	\$ 30,928	\$ 4,352	\$ -	\$ 14,390	\$ 2,430
37		Dist O&M - UNGD Lines	D366.T	\$ 1,241,188	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38		Dist O&M - Street Lighting	DIR373.00	\$ 1,984,654	\$ 1,166,855	\$ 410,419	\$ 136,258	\$ 12,617	\$ 232,726	\$ 8,805	\$ 8,514	\$ 5,084	\$ 1,241,188	\$ 3,177
39		Dist O&M - Meter	D370.T	\$ 2,232,525	\$ 1,312,588	\$ 461,678	\$ 153,275	\$ 14,418	\$ 261,792	\$ 9,904	\$ 9,577	\$ 5,719	\$ -	\$ 3,574
40		Dist O&M - Cust Installations - Meters	D372.T	\$ 5,017	\$ 4,913	\$ 95	\$ 7	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41		Dist O&M - Cust Installations - Water Heaters	DEM-12NCP1	\$ 147,298	\$ 84,202	\$ 18,310	\$ 21,249	\$ 10,746	\$ 10,746	\$ -	\$ -	\$ -	\$ 801	\$ 61
42		Dist O&M - Renis	D372.T	\$ 2,381,770	\$ 1,263,984	\$ 320,290	\$ 273,907	\$ 135,964	\$ 177,233	\$ 11,192	\$ 8,597	\$ 11,393	\$ 176,873	\$ 2,326
43		Dist O&M - Supr & Eng	DES1.T	\$ 1,920,440	\$ 1,019,168	\$ 258,253	\$ 220,853	\$ 109,629	\$ 142,904	\$ 9,025	\$ 6,932	\$ 9,186	\$ 142,614	\$ 1,876
44		Dist O&M - Miscellaneous		\$ 22,036,255	\$ 11,700,566	\$ 2,961,844	\$ 2,538,510	\$ 1,261,470	\$ 1,639,550	\$ 102,861	\$ 79,012	\$ 104,704	\$ 1,626,296	\$ 21,441
45		Sub-total		\$ 22,036,255	\$ 11,700,566	\$ 2,961,844	\$ 2,538,510	\$ 1,261,470	\$ 1,639,550	\$ 102,861	\$ 79,012	\$ 104,704	\$ 1,626,296	\$ 21,441
46		Customer Accounts Expense												
47		901.00		\$ 764,292	\$ 578,001	\$ 93,612	\$ 38,025	\$ 20,258	\$ 18,984	\$ 3,880	\$ 6,651	\$ 2,288	\$ 2,389	\$ 193
48		CAE - Suprv	CAES1.T	\$ 14,524,418	\$ 11,995,876	\$ 1,770,314	\$ 429,711	\$ 45,566	\$ 41,855	\$ 4,455	\$ 143,240	\$ 87,824	\$ -	\$ 5,577
49		CAE - Meter Reading	CUST-6	\$ 12,900,671	\$ 10,495,732	\$ 1,579,505	\$ 175,655	\$ 329,879	\$ 20,695	\$ 19,827	\$ 17,757	\$ -	\$ 42,400	\$ 3,340
50		CAE - Records & Collections	CUST-5	\$ 8,089,655	\$ 4,397,738	\$ 995,719	\$ 1,151,342	\$ 673,595	\$ 504,482	\$ 154,391	\$ 143,868	\$ -	\$ 68,520	\$ -
51		CAE - Uncollect Accts	PROFORMA-RETAIL	\$ (244,644)	\$ (216,088)	\$ (25,571)	\$ (1,933)	\$ (172)	\$ (165)	\$ (15)	\$ (4)	\$ (4)	\$ (686)	\$ (2)
52		CAE - Miscellaneous	CUST-1	\$ 36,034,392	\$ 27,251,258	\$ 4,413,579	\$ 7,792,800	\$ 955,130	\$ 895,034	\$ 183,417	\$ 313,582	\$ 107,865	\$ 112,621	\$ 9,107
53		Sub-total		\$ 36,034,392	\$ 27,251,258	\$ 4,413,579	\$ 7,792,800	\$ 955,130	\$ 895,034	\$ 183,417	\$ 313,582	\$ 107,865	\$ 112,621	\$ 9,107

Third Exhibit (Nonconfidential) to the  
Prefiled Direct Testimony of  
David W. Hoff

Puget Sound Energy  
Electric Account Allocation  
Operating Expense Summary  
Adjusted Twelve Months ended September 2005

Line No.	COS ID	Account Description	Allocation Method	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 317.35 / 43	Campus Sch 40	High Volt Sch 46 / 49	Transportation Sch 449 / 459	Street & Area Lighting	Firm Resale
<b>Customer Service &amp; Information Expense</b>														
54		DIR908.01		\$ 376,468	\$ 332,110	\$ 39,933	\$ 2,994	\$ 266	\$ 264	\$ 24	\$ 6	\$ 5	\$ 864	\$ 3
55	908.01	Cust Svc Exp - Cust Assistance	PC1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56	908.02	Cust Svc Exp - Weatherization	CUST-1	\$ 626,477	\$ 553,352	\$ 65,482	\$ 4,950	\$ 440	\$ 424	\$ 39	\$ 11	\$ 0	\$ 1,762	\$ 6
57	909.00	Cust Svc Exp - Info & Instruct	CUST-1	\$ (2,110)	\$ (1,864)	\$ (221)	\$ (17)	\$ (1)	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (6)	\$ (0)
58	910.00	Cust Svc Exp - Miscellaneous	DIR373.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59	911.00	Cust Svc Exp - Demonstration	RESID	\$ 2,222	\$ 2,222	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	911.01	Cust Svc Exp - Residential Programs	CUST-1	\$ 336,393	\$ 297,128	\$ 35,161	\$ 2,658	\$ 236	\$ 227	\$ 21	\$ 6	\$ 6	\$ 946	\$ 3
61	912.00	Cust Svc Exp - Demonstration & Selling	CUST-1	\$ 57,066	\$ 50,405	\$ 5,965	\$ 451	\$ 40	\$ 39	\$ 4	\$ 1	\$ 1	\$ 161	\$ 1
62	913.00	Cust Svc Exp - Advertising	CUST-1	\$ 135,541	\$ 119,720	\$ 14,167	\$ 1,071	\$ 95	\$ 92	\$ 8	\$ 2	\$ 2	\$ 381	\$ 1
63	916.00	Cust Svc Exp - Misc Selling	Sub-total	\$ 1,532,057	\$ 1,353,073	\$ 160,488	\$ 12,107	\$ 1,076	\$ 1,044	\$ 95	\$ 27	\$ 25	\$ 4,108	\$ 14
<b>General Expenses</b>														
67		DIR920.01		\$ 13,512,985	\$ 7,727,557	\$ 1,658,446	\$ 1,614,745	\$ 958,596	\$ 815,314	\$ 185,659	\$ 171,778	\$ 100,481	\$ 268,196	\$ 12,193
68	920.00	A&G Exp - Salaries	ADJPTDCE.T	\$ 230,164	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,605
69	920.01	A&G Exp - Salaries - Dir Assign	ADJPTDCE.T	\$ 14,981,046	\$ 8,567,097	\$ 1,838,624	\$ 1,790,175	\$ 1,062,740	\$ 903,892	\$ 205,830	\$ 190,440	\$ 111,398	\$ 297,333	\$ 13,517
70	921.00	A&G Exp - Office Supplies	ADJPTDCE.T	\$ (130,389)	\$ (74,565)	\$ (16,003)	\$ (15,581)	\$ (9,250)	\$ (7,867)	\$ (1,791)	\$ (1,658)	\$ (970)	\$ (2,588)	\$ (118)
71	922.00	A&G Exp - Transf (credit)	ADJPTDCE.T	\$ 5,219,900	\$ 2,965,065	\$ 640,638	\$ 623,757	\$ 370,294	\$ 314,946	\$ 71,718	\$ 66,356	\$ 38,815	\$ 103,601	\$ 4,710
72	923.00	A&G Exp - Outside Svcs	PTDGP.T	\$ 6,566,527	\$ 3,624,138	\$ 785,994	\$ 875,587	\$ 519,792	\$ 430,604	\$ 99,896	\$ 83,702	\$ 67,541	\$ 71,946	\$ 7,326
73	924.00	A&G Exp - Prop Insurance - Other	SW.T	\$ 4,914,888	\$ 2,920,441	\$ 584,368	\$ 563,717	\$ 328,526	\$ 276,749	\$ 60,055	\$ 53,058	\$ 36,335	\$ 87,488	\$ 4,152
74	925.00	A&G Exp - Injuries & Damages - Other	SW.T	\$ 15,684,529	\$ 9,319,794	\$ 1,864,851	\$ 1,798,949	\$ 1,048,401	\$ 883,169	\$ 191,649	\$ 169,321	\$ 115,953	\$ 279,193	\$ 13,249
75	926.00	A&G Exp - Pensions & Benefits	PROFORMA	\$ 6,274,226	\$ 3,398,242	\$ 769,417	\$ 889,671	\$ 520,504	\$ 389,825	\$ 119,302	\$ 111,170	\$ 23,148	\$ 52,947	\$ -
76	928.00	A&G Exp - Reg Comm Exp	RETAIL-TAX	\$ 2,675,135	\$ 1,529,809	\$ 328,319	\$ 319,668	\$ 189,771	\$ 161,406	\$ 36,755	\$ 34,705	\$ 19,892	\$ 43,094	\$ 2,414
77	930.00	A&G Exp - Miscellaneous	ADJPTDCE.T	\$ 2,494,052	\$ 1,426,255	\$ 306,095	\$ 298,029	\$ 176,926	\$ 150,480	\$ 34,267	\$ 31,007	\$ 18,546	\$ 59,500	\$ 2,250
78	931.00	A&G Exp - Rents	ADJPTDCE.T	\$ 72,423,043	\$ 41,423,833	\$ 8,760,750	\$ 8,758,717	\$ 5,166,301	\$ 4,318,519	\$ 1,028,476	\$ 1,014,018	\$ 626,422	\$ 1,260,710	\$ 65,298
79		Sub-total		\$ 1,103,378,825	\$ 585,057,868	\$ 135,292,095	\$ 152,766,926	\$ 96,119,827	\$ 76,386,474	\$ 23,959,134	\$ 22,092,793	\$ 3,916,481	\$ 6,985,180	\$ 801,948
80		Total Operating Expense		\$ 3,178,088	\$ 1,608,400	\$ 357,690	\$ 416,368	\$ 242,382	\$ 213,992	\$ 56,359	\$ 93,511	\$ 167,063	\$ 14,613	\$ 7,690
81		D361.T		\$ 23,759,210	\$ 13,631,230	\$ 2,964,179	\$ 3,439,954	\$ 1,931,277	\$ 1,590,424	\$ 54,348	\$ -	\$ -	\$ 129,608	\$ 18,191
82		D362.T		\$ 10,323,957	\$ 5,911,021	\$ 1,285,381	\$ 1,491,695	\$ 837,475	\$ 594,102	\$ 120,791	\$ 16,997	\$ -	\$ 56,203	\$ 9,493
83		D363.T		\$ 379,927	\$ 216,067	\$ 46,985	\$ 54,526	\$ 30,612	\$ 28,828	\$ 675	\$ -	\$ -	\$ 2,054	\$ 179
84		D364.T		\$ 1,428,564	\$ 216,067	\$ 46,985	\$ 54,526	\$ 30,612	\$ 28,828	\$ 675	\$ -	\$ -	\$ 2,054	\$ 179
85		D365.T		\$ 423,505	\$ 248,995	\$ 87,579	\$ 29,076	\$ 2,735	\$ 49,661	\$ 1,879	\$ 1,817	\$ 1,085	\$ 1,428,564	\$ 678
86		D366.T		\$ 25,020	\$ 24,502	\$ 474	\$ 36	\$ -	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -
87		D367.T		\$ 15,807	\$ 8,652	\$ 1,898	\$ 2,174	\$ 1,219	\$ 991	\$ 94	\$ 45	\$ 67	\$ 653	\$ 15
88		DES2.T		\$ 39,534,079	\$ 21,649,292	\$ 4,744,281	\$ 5,433,939	\$ 3,045,764	\$ 2,478,062	\$ 234,160	\$ 112,393	\$ 168,244	\$ 1,631,699	\$ 36,246
89		GP.T		\$ 3,070,831	\$ 1,814,642	\$ 365,341	\$ 357,420	\$ 208,361	\$ 175,452	\$ 37,948	\$ 33,227	\$ 22,797	\$ 53,021	\$ 2,623
90		RB.T		\$ 191,817	\$ 104,451	\$ 23,078	\$ 26,144	\$ 15,637	\$ 12,864	\$ 3,052	\$ 2,627	\$ 1,750	\$ 2,011	\$ 202
91		TDP.T		\$ (2,087,382)	\$ (1,184,743)	\$ (245,999)	\$ (267,673)	\$ (151,735)	\$ (130,600)	\$ (22,184)	\$ (16,341)	\$ (34,564)	\$ (30,245)	\$ (3,297)
92		PP.T		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93		POWER.T		\$ (394,193)	\$ (204,260)	\$ (48,291)	\$ (56,679)	\$ (36,011)	\$ (28,218)	\$ (9,189)	\$ (8,395)	\$ (1,249)	\$ (1,616)	\$ (287)
94		LOSS.T		\$ 545,515	\$ 282,671	\$ 66,828	\$ 78,436	\$ 49,834	\$ 39,050	\$ 12,717	\$ 11,617	\$ 1,728	\$ 2,236	\$ 397
95		Sub-total		\$ 1,326,588	\$ 812,761	\$ 160,959	\$ 137,649	\$ 86,086	\$ 68,547	\$ 22,343	\$ 22,735	\$ (9,538)	\$ 25,407	\$ (382)
96		Total Maintenance Expense		\$ 40,860,667	\$ 22,482,053	\$ 4,905,239	\$ 5,571,587	\$ 3,131,950	\$ 2,546,609	\$ 256,503	\$ 135,128	\$ 159,706	\$ 1,657,106	\$ 35,884
97		Total O&M Expense		\$ 1,144,239,492	\$ 607,519,921	\$ 140,197,334	\$ 159,338,513	\$ 99,251,777	\$ 78,933,083	\$ 24,215,637	\$ 22,227,921	\$ 4,075,187	\$ 8,642,286	\$ 837,832
<b>Depreciation Expense</b>														
109	403.01	Depr Exp - Production Steam Baseload	PP.T	\$ 21,588,921	\$ 11,228,550	\$ 2,653,998	\$ 3,114,677	\$ 1,978,649	\$ 1,550,324	\$ 504,902	\$ 461,222	\$ -	\$ 88,791	\$ 7,809
110	403.02	Depr Exp - Production Hydro	PP.T	\$ 10,692,774	\$ 5,561,387	\$ 1,314,498	\$ 1,542,668	\$ 980,005	\$ 767,860	\$ 250,073	\$ 228,439	\$ -	\$ 43,977	\$ 3,868
111	403.03	Depr Exp - Production Other	PP.T	\$ 32,705,821	\$ 17,010,528	\$ 4,020,635	\$ 4,718,535	\$ 2,997,525	\$ 2,348,640	\$ 764,894	\$ 698,721	\$ -	\$ 134,513	\$ 11,830
112	403.04	Depr Exp - Transmission	TP.T	\$ 7,178,026	\$ 3,514,313	\$ 830,318	\$ 974,232	\$ 618,721	\$ 484,701	\$ 157,866	\$ 144,195	\$ 395,409	\$ 27,773	\$ 30,497

Third Exhibit (Nonconfidential) to the  
Prefiled Direct Testimony of  
David W. Hoff

Puget Sound Energy  
Electric Account Allocation  
Operating Expense Summary  
Adjusted Twelve Months ended September 2005

Line No.	COS ID	Account Description	Allocation Method	Total	Residential Sch 7	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 Sch 46 / 49	Transportation Sch 449 / 459	Street & Area Lighting	Firm Resale
113	403.05	Depr Exp - Distribution	DP-T	\$ 70,123,089	\$ 40,956,543	\$ 8,881,060	\$ 4,897,056	\$ 4,313,811	\$ 576,705	\$ 367,139	\$ 569,752	\$ 1,173,560	\$ 71,184	
114	403.06	Depr Exp - General	GP-T	\$ 10,155,512	\$ 6,001,183	\$ 1,182,019	\$ 689,068	\$ 580,234	\$ 125,497	\$ 109,884	\$ 75,392	\$ 175,344	\$ 8,674	
115	403.07	Depr Exp - FAS 143	PP-T	\$ 29,069	\$ 15,119	\$ 3,574	\$ 2,664	\$ 2,087	\$ 680	\$ 621	\$ -	\$ -	\$ 120	
116	403.08	Depr Exp - VROW	DP-T	\$ 4,403,744	\$ 2,572,079	\$ 521,008	\$ 557,732	\$ 270,908	\$ 36,217	\$ 23,056	\$ 37,037	\$ 73,700	\$ 4,470	
117	404.00	Amort Exp - Limited Term Plant - Hydro Prod	PP-T	\$ 441,118	\$ 229,429	\$ 54,228	\$ 63,641	\$ 40,429	\$ 31,677	\$ 10,316	\$ 9,424	\$ -	\$ 1,814	
118	404.01	Amort Exp - Limited Term Plant - Other Prod	PP-T	\$ (14,234)	\$ (7,403)	\$ (1,750)	\$ (2,054)	\$ (1,305)	\$ (1,022)	\$ (333)	\$ (304)	\$ -	\$ (59)	
119	404.02	Amort Exp - Limited Term Plant - General	GP-T	\$ 21,561,133	\$ 12,741,091	\$ 2,565,158	\$ 2,509,541	\$ 1,462,957	\$ 1,231,894	\$ 266,443	\$ 233,295	\$ 160,064	\$ 18,416	
120	404.03	Amort Exp - FAS 143	PP-T	\$ 82,479	\$ 42,898	\$ 10,139	\$ 7,559	\$ 5,923	\$ 1,923	\$ 1,762	\$ -	\$ -	\$ 339	
121	405.00	Amort Exp - WUTC AFUDC - Production	PP-T	\$ 47,687	\$ 24,802	\$ 5,862	\$ 4,371	\$ 3,424	\$ 1,115	\$ 1,019	\$ -	\$ -	\$ 196	
122	405.01	Amort Exp - WUTC AFUDC - Transmission	PC-1	\$ 182	\$ 95	\$ 22	\$ 17	\$ 13	\$ 4	\$ 4	\$ -	\$ -	\$ 1	
123	405.02	Amort Exp - WUTC AFUDC - Non Project	PTDP-T	\$ 1,207,980	\$ 664,382	\$ 144,635	\$ 162,079	\$ 96,292	\$ 79,715	\$ 18,546	\$ 15,512	\$ 12,595	\$ 1,363	
124	406.00	Amort Exp - Acc Adjustment - Transmission	PC-2	\$ 25,800	\$ 12,222	\$ 2,887	\$ 3,387	\$ 2,151	\$ 1,685	\$ 549	\$ 501	\$ 2,161	\$ 97	
125	406.01	Amort Exp - Acc Adjustment - Distribution	DP-T	\$ 11,200	\$ 6,542	\$ 1,325	\$ 1,418	\$ 782	\$ 689	\$ 92	\$ 94	\$ 94	\$ 187	
126	406.02	Amort Exp - FERC Colstrip - Production	PP-T	\$ 454,889	\$ 236,591	\$ 55,821	\$ 65,628	\$ 41,691	\$ 32,666	\$ 10,639	\$ 9,718	\$ -	\$ 187	
127	406.03	Amort Exp - FERC Colstrip - Transmission	PC-1	\$ 248,124	\$ 129,051	\$ 30,503	\$ 35,797	\$ 22,741	\$ 17,818	\$ 5,803	\$ 5,301	\$ -	\$ 1,020	
128	406.04	Amort Exp - FERC Colstrip - General	GP-T	\$ 8,180	\$ 4,834	\$ 973	\$ 952	\$ 555	\$ 467	\$ 101	\$ 89	\$ 61	\$ 141	
129	406.05	Amort Exp - Acc Adjustment - Encogen	PP-T	\$ 2,639,112	\$ 1,372,621	\$ 324,435	\$ 380,750	\$ 241,878	\$ 189,517	\$ 61,721	\$ 56,382	\$ -	\$ 10,854	
130	407.00	Amort Exp - Property Losses	PP-T	\$ 4,575,062	\$ 2,474,181	\$ 584,801	\$ 686,311	\$ 435,980	\$ 341,610	\$ 111,254	\$ 101,829	\$ -	\$ 19,565	
131	-	Total Depreciation Expense		\$ 188,347,678	\$ 104,791,036	\$ 22,627,675	\$ 24,901,375	\$ 14,827,331	\$ 12,254,643	\$ 2,905,014	\$ 2,467,668	\$ 1,272,565	\$ 21,338,939	\$ 161,433
132		Other Tax												
134	236.00	Property Taxes	PTDGP-T	\$ 36,995,380	\$ 20,418,152	\$ 4,428,240	\$ 4,933,002	\$ 2,928,473	\$ 2,425,997	\$ 562,810	\$ 471,569	\$ 380,523	\$ 405,337	\$ 41,276
135	236.11	Payroll Taxes	SW-T	\$ 3,484,919	\$ 2,070,749	\$ 414,348	\$ 399,705	\$ 232,942	\$ 196,230	\$ 42,582	\$ 37,621	\$ 25,763	\$ 62,033	\$ 2,944
136	236.21	Other Taxes - Wash Excise - Allocated	PROFORMA-RETAIL-TAX	\$ 87,494,343	\$ 36,556,242	\$ 8,276,920	\$ 9,570,543	\$ 5,599,269	\$ 4,193,508	\$ 1,283,379	\$ 1,195,903	\$ 249,008	\$ 569,573	\$ -
137	236.22	Other Taxes - Wash Excise - Firm Resale	DIR-RESALE	\$ 38,525	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,525
138	236.23	Other Taxes - Muni	REV/FAC1-T	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
139	236.24	Other Taxes - MT Corp Lic	REV/FAC1-T	\$ 1,024,861	\$ 549,498	\$ 124,911	\$ 140,723	\$ 87,050	\$ 69,901	\$ 20,113	\$ 18,182	\$ 4,970	\$ 8,693	\$ 820
140	236.25	Other Taxes - MT Elec Energy Lic	ENERGY-1	\$ 1,704,511	\$ 786,741	\$ 190,633	\$ 226,720	\$ 146,499	\$ 115,962	\$ 37,613	\$ 34,549	\$ 148,218	\$ 6,455	\$ 11,121
141	-	Total Other Tax		\$ 110,742,539	\$ 60,381,382	\$ 13,435,053	\$ 15,270,693	\$ 8,994,234	\$ 7,001,597	\$ 1,946,498	\$ 1,157,824	\$ 808,482	\$ 1,052,091	\$ 94,686
142		Federal Income Tax												
144	409.10	Current Federal Income Tax @ Rate	RB-T	\$ 82,307,554	\$ 44,819,349	\$ 9,902,823	\$ 11,218,345	\$ 6,709,701	\$ 5,519,788	\$ 1,309,582	\$ 1,127,216	\$ 750,987	\$ 862,947	\$ 86,814
145	410.10	Provision for Def Inc Tax	RB-T	\$ 22,262,626	\$ 12,122,780	\$ 2,678,525	\$ 3,034,349	\$ 1,814,846	\$ 1,492,998	\$ 354,217	\$ 304,891	\$ 203,128	\$ 233,411	\$ 23,482
146	411.10	Prov for Def Income Tax (Credit)	RB-T	\$ (22,745,199)	\$ (12,385,558)	\$ (2,736,586)	\$ (3,100,122)	\$ (1,854,186)	\$ (1,525,360)	\$ (361,895)	\$ (311,500)	\$ (207,531)	\$ (238,470)	\$ (23,991)
147	-	Total Federal Income Tax		\$ 81,824,981	\$ 44,556,571	\$ 9,844,763	\$ 11,152,572	\$ 6,670,362	\$ 5,487,428	\$ 1,301,904	\$ 1,120,608	\$ 746,584	\$ 857,887	\$ 86,305
148		Total Operating Expense		\$ 1,525,154,690	\$ 817,248,910	\$ 186,104,825	\$ 209,565,153	\$ 129,743,703	\$ 103,676,749	\$ 30,369,052	\$ 27,574,020	\$ 6,902,818	\$ 12,691,204	\$ 1,180,256

Third Exhibit (Nonconfidential) to the  
Prefiled Direct Testimony of  
David W. Hoff

**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 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		Ratebase												
2		Intangible Plant												
3	300.00	Production Plant	PP-T	\$ 114,202 \$	\$ 59,397 \$	\$ 14,039 \$	\$ 16,476 \$	\$ 10,467 \$	\$ 8,201 \$	\$ 2,671 \$	\$ 2,440 \$	\$ - \$	\$ 470 \$	\$ 41 \$
4	300.01	Distribution Plant	DP-T	\$ 13,800,045 \$	\$ 8,060,142 \$	\$ 1,632,688 \$	\$ 1,747,770 \$	\$ 963,728 \$	\$ 846,947 \$	\$ 113,494 \$	\$ 72,252 \$	\$ 116,062 \$	\$ 230,964 \$	\$ 14,009 \$
5	300.01	General Plant	GP-T	\$ 163,401,170 \$	\$ 96,558,432 \$	\$ 19,440,068 \$	\$ 19,018,572 \$	\$ 11,087,027 \$	\$ 9,335,915 \$	\$ 2,019,240 \$	\$ 1,766,029 \$	\$ 1,213,048 \$	\$ 2,821,273 \$	\$ 139,567 \$
6		Sub-total		\$ 177,315,417 \$	\$ 104,677,971 \$	\$ 21,086,795 \$	\$ 20,782,818 \$	\$ 12,061,222 \$	\$ 10,193,062 \$	\$ 2,135,405 \$	\$ 1,842,721 \$	\$ 1,329,109 \$	\$ 3,052,696 \$	\$ 153,617 \$
7		Production Plant												
8	310.00	Thermal Baseload Generation	PC1	\$ 778,901,336 \$	\$ 405,112,067 \$	\$ 95,752,926 \$	\$ 112,373,673 \$	\$ 71,387,172 \$	\$ 55,933,742 \$	\$ 16,216,232 \$	\$ 16,640,310 \$	\$ - \$	\$ 3,203,475 \$	\$ 281,738 \$
9	330.00	Hydro Baseload Generation	PC1	\$ 180,170,107 \$	\$ 93,707,741 \$	\$ 22,146,909 \$	\$ 16,512,790 \$	\$ 12,936,209 \$	\$ 4,213,654 \$	\$ 3,849,122 \$	\$ - \$	\$ - \$	\$ - \$	\$ 741,006 \$
10	340.00	Other Production Generation	PC1	\$ 761,032,752 \$	\$ 395,818,491 \$	\$ 93,556,281 \$	\$ 109,795,737 \$	\$ 69,749,496 \$	\$ 54,650,580 \$	\$ 17,798,338 \$	\$ 16,258,569 \$	\$ - \$	\$ 3,129,985 \$	\$ 275,275 \$
11		Sub-total		\$ 1,720,104,195 \$	\$ 894,638,298 \$	\$ 211,458,116 \$	\$ 248,162,916 \$	\$ 157,649,459 \$	\$ 123,522,531 \$	\$ 40,228,224 \$	\$ 36,748,002 \$	\$ - \$	\$ 7,074,466 \$	\$ 622,182 \$
12		Transmission Plant												
13	350.00	Transmission Plant - Integrated Generation	PC1	\$ 174,758,096 \$	\$ 90,892,916 \$	\$ 21,483,593 \$	\$ 25,212,704 \$	\$ 16,016,773 \$	\$ 12,549,567 \$	\$ 4,087,083 \$	\$ 3,733,501 \$	\$ - \$	\$ 718,747 \$	\$ 63,212 \$
14	350.01	Bulk Transmission Plant (>230 kV)	PC2	\$ 114,184,854 \$	\$ 54,090,777 \$	\$ 12,776,977 \$	\$ 14,989,670 \$	\$ 9,518,199 \$	\$ 7,455,749 \$	\$ 2,428,414 \$	\$ 2,218,003 \$	\$ 9,563,622 \$	\$ 427,329 \$	\$ 716,114 \$
15	350.02	Sub Transmission Plant (<230 kV)	PC2	\$ 221,998,366 \$	\$ 104,973,885 \$	\$ 24,796,259 \$	\$ 29,090,429 \$	\$ 18,471,954 \$	\$ 14,469,360 \$	\$ 4,712,818 \$	\$ 4,304,475 \$	\$ 18,560,107 \$	\$ 829,317 \$	\$ 1,389,761 \$
16		Sub-total		\$ 510,541,316 \$	\$ 249,857,578 \$	\$ 59,056,829 \$	\$ 69,292,804 \$	\$ 44,006,927 \$	\$ 34,474,676 \$	\$ 11,228,314 \$	\$ 10,255,979 \$	\$ 28,123,729 \$	\$ 1,975,394 \$	\$ 2,169,086 \$
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	DEIM-12NCP1	\$ 12,652,224 \$	\$ 7,232,526 \$	\$ 1,572,749 \$	\$ 1,825,188 \$	\$ 1,024,707 \$	\$ 923,044 \$	\$ - \$	\$ 159,343 \$	\$ 687,058 \$	\$ 30,700 \$	\$ 5,243 \$
20	360.03	Land & Land Rights - Transm Related	PC2	\$ 8,203,132 \$	\$ 3,865,925 \$	\$ 917,908 \$	\$ 1,076,870 \$	\$ 683,795 \$	\$ 535,627 \$	\$ 174,459 \$	\$ 143,552 \$	\$ 93,880 \$	\$ - \$	\$ 89 \$
21	361.01	Structures & Improve - Assigned	DIR361.01	\$ 309,229 \$	\$ 0 \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$
22	361.02	Structures & Improve - Allocated	DIR361.01	\$ 4,143,093 \$	\$ 2,368,360 \$	\$ 515,012 \$	\$ 597,675 \$	\$ 335,560 \$	\$ 302,260 \$	\$ 28,131 \$	\$ 26,607 \$	\$ 89,438 \$	\$ 22,519 \$	\$ 1,717 \$
23	361.03	Structures & Improve - Transm Related	PC2	\$ 1,369,737 \$	\$ 648,861 \$	\$ 153,270 \$	\$ 179,813 \$	\$ 114,178 \$	\$ 469,911 \$	\$ 3,989,952 \$	\$ 8,132,489 \$	\$ 9,652,194 \$	\$ - \$	\$ 8,590 \$
24	362.01	Station Equipment - Assigned	DIR362.01	\$ 22,575,914 \$	\$ 0 \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$
25	362.02	Station Equipment - Allocated	DIR362.01	\$ 21,413,660 \$	\$ 126,569,051 \$	\$ 27,523,344 \$	\$ 31,940,750 \$	\$ 17,932,344 \$	\$ 16,153,246 \$	\$ - \$	\$ - \$	\$ - \$	\$ 1,203,439 \$	\$ 91,755 \$
26	362.03	Station Equipment - Transm Related	PC2	\$ 95,346,413 \$	\$ 45,168,774 \$	\$ 10,669,006 \$	\$ 12,516,645 \$	\$ 7,947,868 \$	\$ 6,223,685 \$	\$ 2,027,769 \$	\$ 1,852,072 \$	\$ 7,985,797 \$	\$ - \$	\$ 597,968 \$
27	364.00	Poles Towers & Fixtures	OH	\$ 219,454,742 \$	\$ 126,243,887 \$	\$ 27,452,367 \$	\$ 31,858,692 \$	\$ 17,866,274 \$	\$ 14,729,507 \$	\$ - \$	\$ - \$	\$ - \$	\$ 1,200,347 \$	\$ 83,668 \$
28	364.01	OH Lines Direct Assignment	DIR364.01	\$ 1,206,005 \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ 1,032,114 \$	\$ - \$	\$ - \$	\$ - \$	\$ 173,891 \$
29	365.00	OVDH Cond & Devices	OH	\$ 230,548,649 \$	\$ 132,625,786 \$	\$ 28,840,143 \$	\$ 33,469,217 \$	\$ 18,790,464 \$	\$ 15,474,115 \$	\$ - \$	\$ - \$	\$ - \$	\$ 1,261,027 \$	\$ 87,898 \$
30	366.00	UNGD Conduit	UG	\$ 436,133,795 \$	\$ 253,259,851 \$	\$ 55,072,626 \$	\$ 63,912,224 \$	\$ 35,881,937 \$	\$ 25,454,533 \$	\$ - \$	\$ - \$	\$ - \$	\$ 2,406,036 \$	\$ 144,589 \$
31	366.01	UG Lines Direct Assignment	DIR366.01	\$ 13,108,414 \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ 11,002,913 \$	\$ 1,548,219 \$	\$ - \$	\$ - \$	\$ 557,282 \$
32	367.00	UNGDOCond & Devices	UG	\$ 491,098,273 \$	\$ 285,177,340 \$	\$ 62,013,244 \$	\$ 71,966,867 \$	\$ 40,404,017 \$	\$ 28,662,482 \$	\$ - \$	\$ - \$	\$ - \$	\$ 2,711,512 \$	\$ 162,811 \$
33	368.OH	Line Transf OVHD	DIR368.OH	\$ 115,456,007 \$	\$ 65,999,348 \$	\$ 14,351,889 \$	\$ 16,655,483 \$	\$ 9,350,809 \$	\$ 8,423,100 \$	\$ - \$	\$ - \$	\$ - \$	\$ 627,533 \$	\$ 47,846 \$
34	368.LUG	Line Transf UNGD	DIR368.LUG	\$ 208,973,323 \$	\$ 119,457,648 \$	\$ 25,976,688 \$	\$ 30,148,129 \$	\$ 16,924,798 \$	\$ 15,245,661 \$	\$ - \$	\$ - \$	\$ - \$	\$ 1,135,823 \$	\$ 86,600 \$
35	368.UG	Line Transf Assigned	DIR368.UG	\$ 1,674,134 \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$
36	369.OH	Services - OVHD	CUST-4	\$ 43,231,546 \$	\$ 38,321,379 \$	\$ 4,534,860 \$	\$ 342,828 \$	\$ 30,497 \$	\$ 1,075,506 \$	\$ 579,231 \$	\$ - \$	\$ - \$	\$ - \$	\$ 19,397 \$
37	369.LUG	Services - UNGD	RESID	\$ 125,725,426 \$	\$ 125,725,426 \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$
38	370.00	Meters	METER	\$ 121,949,908 \$	\$ 71,699,054 \$	\$ 25,218,797 \$	\$ 8,372,549 \$	\$ 787,549 \$	\$ 14,300,154 \$	\$ 541,023 \$	\$ 523,128 \$	\$ 312,413 \$	\$ - \$	\$ 195,240 \$
39	371.00	Installations on Cust Premises - Capacitors	DIR371.00	\$ 1,255,565 \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$
40	372.00	Leased Prop Assigned - Water Hlrs	DIR372.00	\$ 2,152,931 \$	\$ 2,108,374 \$	\$ 40,817 \$	\$ 3,083 \$	\$ - \$	\$ 657 \$	\$ - \$	\$ - \$	\$ 1,255,565 \$	\$ - \$	\$ - \$
41	373.00	Sir & Area Lighting Sys	DIR373.00	\$ 29,334,640 \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$
42	374.00	Easements	DEIM-12NCP1	\$ 5,944,197 \$	\$ 3,397,945 \$	\$ 738,900 \$	\$ 857,500 \$	\$ 481,422 \$	\$ 433,659 \$	\$ - \$	\$ - \$	\$ - \$	\$ 29,334,640 \$	\$ - \$
43		Sub-total		\$ 2,413,916,693 \$	\$ 1,409,887,535 \$	\$ 285,591,329 \$	\$ 305,721,513 \$	\$ 168,576,206 \$	\$ 148,498,593 \$	\$ 19,852,478 \$	\$ 12,638,391 \$	\$ 20,301,631 \$	\$ 40,399,608 \$	\$ 2,463 \$
44		General Plant												
45	389.00	Land & Land Rights	SW-T	\$ 4,593,344 \$	\$ 2,729,379 \$	\$ 546,137 \$	\$ 526,837 \$	\$ 307,033 \$	\$ 258,643 \$	\$ 56,126 \$	\$ 49,587 \$	\$ 33,958 \$	\$ 81,764 \$	\$ 3,880 \$
46	390.00	Structures & Improvements	SW-T	\$ 83,318,491 \$	\$ 49,508,096 \$	\$ 9,906,361 \$	\$ 9,566,275 \$	\$ 5,569,258 \$	\$ 4,691,524 \$	\$ 1,018,068 \$	\$ 899,455 \$	\$ 615,959 \$	\$ 1,483,113 \$	\$ 70,381 \$
47	391.00	Office Furniture & Equip	SW-T	\$ 52,573,248 \$	\$ 31,239,181 \$	\$ 6,250,828 \$	\$ 6,029,927 \$	\$ 3,514,154 \$	\$ 2,960,311 \$	\$ 642,392 \$	\$ 567,548 \$	\$ 388,665 \$	\$ 935,832 \$	\$ 44,410 \$
48	392.00	Transportation Equip	SW-T	\$ 3,308,240 \$	\$ 1,965,766 \$	\$ 393,341 \$	\$ 379,441 \$	\$ 221,133 \$	\$ 186,281 \$	\$ 40,423 \$	\$ 35,714 \$	\$ 24,457 \$	\$ 58,888 \$	\$ 2,795 \$
49	393.00	Stores Equip	PTDP-T	\$ 1,144,979 \$	\$ 628,732 \$	\$ 137,092 \$	\$ 153,626 \$	\$ 91,270 \$	\$ 75,557 \$	\$ 17,579 \$	\$ 14,703 \$	\$ 11,938 \$	\$ 12,190 \$	\$ 1,292 \$
50	394.00	Tools & Shop & Garage Equip	SWPTD-T	\$ 6,518,753 \$	\$ 3,650,319 \$	\$ 780,160 \$	\$ 864,521 \$	\$ 504,741 \$	\$ 423,936 \$	\$ 86,633 \$	\$ 71,434 \$	\$ 49,339 \$	\$ 79,581 \$	\$ 6,090 \$
51	395.00	Lab Equip	SWPTD-T	\$ 11,980,504 \$	\$ 6,708,748 \$	\$ 1,433,818 \$	\$ 1,688,862 \$	\$ 927,639 \$	\$ 779,132 \$	\$ 131,285 \$	\$ 131,285 \$	\$ 90,678 \$	\$ 146,258 \$	\$ 11,193 \$
52	396.00	Power Operated Equip	SWPTD-T	\$ 1,843,084 \$	\$ 220,579 \$	\$ 244,431 \$	\$ 1,688,862 \$	\$ 119,862 \$	\$ 25,060 \$	\$ 20,197 \$	\$ 13,950 \$	\$ 22,500 \$	\$ 1,722 \$	\$ - \$
53	397.00	Communication Equip	SW-T	\$ 62,417,989 \$	\$ 37,088,955 \$	\$ 7,421,343 \$	\$ 7,159,077 \$	\$ 4,172,206 \$	\$ 3,514,662 \$	\$ 762,665 \$	\$ 673,826 \$	\$ 461,445 \$	\$ 1,111,073 \$	\$ 52,726 \$
54	398.00	Miscellaneous Equip	SW-T	\$ 425,965 \$	\$ 253,110 \$	\$ 50,646 \$	\$ 48,866 \$	\$ 28,473 \$	\$ 23,985 \$	\$ 5,205 \$	\$ 4,598 \$	\$ 3,149 \$	\$ 7,582 \$	\$ 360 \$

Puget Sound Energy  
Electric Account Detail  
Ratebase Summary  
Adjusted Twelve Months ended September 2005

Line No.	COS ID	Account Description	Allocation Method	Total	Residential Sch 7	Sec Volt Sch 25 (KWS-50)	Sec Volt Sch 26 (KW > 50 & < 350)	Pri Volt Sch 31/35/43	Campus Sch 40	High Volt Sch 44/49	Transportation Sch 449/459	Street & Area Lighting	Firm Resale
59	-	Sub-total		\$ 228,124,597	\$ 134,805,359	\$ 27,140,306	\$ 26,551,854	\$ 13,033,983	\$ 2,819,064	\$ 2,468,347	\$ 1,893,537	\$ 3,938,783	\$ 194,849
60	-	Total Plant In Service		\$ 5,050,002,218	\$ 2,793,966,741	\$ 604,333,375	\$ 670,511,906	\$ 329,722,736	\$ 76,263,485	\$ 63,953,440	\$ 51,448,006	\$ 56,439,944	\$ 5,590,156
61	-	Accumulated Reserve for Depreciation											
62	-	Intangible Plant											
63	-	Accum Amortization Production Plant		\$ (2,854,696)	\$ (1,484,747)	\$ (360,937)	\$ (261,636)	\$ (204,999)	\$ (66,763)	\$ (60,987)	\$ -	\$ (11,741)	\$ (1,033)
64	111.01	Accum Amortization Distribution Plant		\$ (222,771)	\$ (130,113)	\$ (26,356)	\$ (28,214)	\$ (15,557)	\$ (1,832)	\$ (1,166)	\$ (1,874)	\$ (3,728)	\$ (226)
65	111.02	Accum Amortization General Plant		\$ (81,563,945)	\$ (48,198,471)	\$ (9,703,778)	\$ (9,493,382)	\$ (4,660,150)	\$ (1,007,932)	\$ (682,536)	\$ (605,509)	\$ (1,408,275)	\$ (69,667)
66	-	Sub-total		\$ (84,641,412)	\$ (49,813,332)	\$ (10,081,071)	\$ (9,933,449)	\$ (4,878,854)	\$ (1,076,527)	\$ (944,690)	\$ (607,383)	\$ (1,423,746)	\$ (70,925)
67	-	Production Plant											
68	-	Accum Depreciation Thermal Baseload Generation		\$ (424,250,859)	\$ (220,655,658)	\$ (52,154,566)	\$ (61,207,531)	\$ (38,883,062)	\$ (9,921,991)	\$ (9,063,620)	\$ -	\$ (1,744,864)	\$ (153,457)
69	108.01	Accum Depreciation Hydro Baseload Generation		\$ (103,896,951)	\$ (54,037,535)	\$ (12,772,397)	\$ (14,989,424)	\$ (7,460,952)	\$ (2,420,847)	\$ (2,219,636)	\$ -	\$ (427,309)	\$ (37,561)
70	108.02	Accum Depreciation Other Production Generation		\$ (131,647,879)	\$ (68,470,898)	\$ (16,183,911)	\$ (18,993,106)	\$ (12,065,674)	\$ (3,078,860)	\$ (2,812,502)	\$ -	\$ (541,443)	\$ (47,619)
71	-	Sub-total		\$ (659,795,689)	\$ (343,164,382)	\$ (81,110,873)	\$ (95,190,060)	\$ (60,471,007)	\$ (15,430,698)	\$ (14,095,758)	\$ -	\$ (2,713,616)	\$ (238,656)
72	-	Transmission Plant											
73	-	Accum Depreciation Transmission Plant		\$ (210,227,576)	\$ (102,926,000)	\$ (24,318,059)	\$ (28,532,966)	\$ (18,120,903)	\$ (4,623,527)	\$ (4,223,144)	\$ (11,580,617)	\$ (813,416)	\$ (893,173)
74	-	Sub-total		\$ (210,227,576)	\$ (102,926,000)	\$ (24,318,059)	\$ (28,532,966)	\$ (18,120,903)	\$ (4,623,527)	\$ (4,223,144)	\$ (11,580,617)	\$ (813,416)	\$ (893,173)
75	-	Distribution Plant											
76	-	Acc Depr - Alloc Dist Subs & Lines		\$ (643,983,052)	\$ (368,032,757)	\$ (80,379,569)	\$ (93,336,817)	\$ (52,790,897)	\$ (835,264)	\$ (762,892)	\$ (3,289,451)	\$ (3,469,400)	\$ (462,554)
77	108.05.T	Acc Depr - Direct Assign Dist Subs & Lines		\$ (15,398,122)	\$ -	\$ -	\$ -	\$ (81,057)	\$ (6,945,387)	\$ (3,685,639)	\$ (4,463,181)	\$ -	\$ (323,858)
78	108.10	Acc Depr - Alloc Other Dist Plant		\$ (272,741,776)	\$ (177,492,497)	\$ (29,475,487)	\$ (23,450,623)	\$ (11,470,034)	\$ (16,421,441)	\$ (217,599)	\$ (652,211)	\$ (12,946,855)	\$ (146,228)
79	-	Sub-total		\$ (932,123,950)	\$ (545,525,254)	\$ (109,855,056)	\$ (116,787,439)	\$ (57,135,951)	\$ (8,147,452)	\$ (4,666,130)	\$ (8,404,843)	\$ (16,418,255)	\$ (932,640)
80	-	General Plant											
81	-	Accum Depreciation General Plant		\$ (90,128,505)	\$ (53,259,515)	\$ (10,722,716)	\$ (10,490,228)	\$ (5,149,486)	\$ (1,113,769)	\$ (975,206)	\$ (669,090)	\$ (1,556,132)	\$ (76,982)
82	108.06	RWIP - Common		\$ 17,397,495	\$ 9,601,866	\$ 2,082,430	\$ 2,319,600	\$ 1,377,148	\$ 264,666	\$ 221,761	\$ 179,945	\$ 190,614	\$ 19,411
83	108.08	RWIP - Common		\$ 2,192,061	\$ 1,295,352	\$ 259,138	\$ 255,138	\$ 148,735	\$ 27,089	\$ 23,718	\$ 16,273	\$ 37,848	\$ 1,872
84	-	Sub-total		\$ (70,538,949)	\$ (42,362,297)	\$ (8,379,493)	\$ (7,915,289)	\$ (4,589,479)	\$ (822,012)	\$ (729,727)	\$ (473,872)	\$ (1,327,690)	\$ (55,699)
85	-	Total Accumulated Reserve for Depreciation		\$ (1,957,327,576)	\$ (1,083,791,265)	\$ (233,744,563)	\$ (258,359,205)	\$ (127,474,604)	\$ (30,100,216)	\$ (24,659,449)	\$ (21,066,714)	\$ (22,696,722)	\$ (2,191,093)
86	-	Rate Base Adjustments											
87	106.01	Construction Complete, Not Classified - Prod		\$ 22,464	\$ 11,684	\$ 2,762	\$ 3,241	\$ 2,059	\$ 525	\$ 480	\$ -	\$ 92	\$ 8
88	106.02	Construction Complete, Not Classified - Trans		\$ 632,147	\$ 309,495	\$ 73,124	\$ 85,798	\$ 42,686	\$ 13,903	\$ 12,699	\$ 34,823	\$ 2,446	\$ 2,686
89	106.03	Construction Complete, Not Classified - Dist		\$ 2,710,618	\$ 1,583,181	\$ 320,694	\$ 343,299	\$ 189,296	\$ 22,293	\$ 14,192	\$ 22,797	\$ 45,364	\$ 2,752
90	106.04	Construction Complete, Not Classified - General		\$ 5,292	\$ 3,127	\$ 630	\$ 616	\$ 302	\$ 65	\$ 57	\$ 39	\$ 91	\$ 5
91	-	Sub-total		\$ 3,370,521	\$ 1,907,487	\$ 397,209	\$ 432,953	\$ 211,353	\$ 36,786	\$ 27,428	\$ 57,659	\$ 47,994	\$ 5,450
92	-	Working Capital Assets											
93	WC	Working Capital		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94	-	Sub-total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	-	Other Items											
96	105.01	Plant Held for Future Use - Transmission		\$ 3,535,565	\$ 1,730,989	\$ 408,978	\$ 479,862	\$ 238,742	\$ 77,758	\$ 71,024	\$ 194,760	\$ 13,680	\$ 15,021
97	105.02	Plant Held for Future Use - Distribution		\$ 3,902,073	\$ 2,273,070	\$ 461,656	\$ 494,196	\$ 240,047	\$ 32,091	\$ 20,430	\$ 32,817	\$ 63,304	\$ 3,961
98	105.03	Plant Held for Future Use - General		\$ 197,671	\$ 116,609	\$ 23,517	\$ 23,007	\$ 11,294	\$ 2,443	\$ 2,139	\$ 1,467	\$ 3,413	\$ 169
99	BEP	Bonneville Exchange Power, Tenaska & Cabot		\$ 195,101,590	\$ 101,473,710	\$ 23,984,486	\$ 28,147,702	\$ 14,010,455	\$ 4,562,858	\$ 4,166,116	\$ -	\$ 802,416	\$ 70,571
100	111	Misc Def Debts - Conservation Related		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101	112	Conservation Trust		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	113	Misc Def Debts - WUTC AFUDC Prod		\$ 803,549	\$ 417,931	\$ 98,783	\$ 115,930	\$ 57,704	\$ 18,793	\$ 17,167	\$ -	\$ 3,305	\$ 291
103	114	Misc Def Debts - WUTC AFUDC Trans		\$ 3,033	\$ 3,033	\$ 717	\$ 841	\$ 419	\$ 136	\$ 125	\$ -	\$ 24	\$ 2
104	115	Misc Def Debts - WUTC AFUDC Non Project		\$ 29,029,120	\$ 16,021,487	\$ 3,474,702	\$ 3,870,773	\$ 2,297,882	\$ 441,619	\$ 370,026	\$ 298,584	\$ 318,055	\$ 32,388
105	116	Misc Def Debts - Colstrip FERC Adj. - Prod		\$ 8,737,477	\$ 4,544,423	\$ 1,074,127	\$ 1,260,574	\$ 627,448	\$ 204,344	\$ 186,666	\$ -	\$ 39,936	\$ 3,160
106	117	Misc Def Debts - Colstrip FERC Adj. - Trans		\$ 4,765,132	\$ 2,478,379	\$ 585,793	\$ 687,475	\$ 436,730	\$ 111,443	\$ 101,801	\$ -	\$ 19,598	\$ 1,724
107	118	Misc Def Debts - Colstrip FERC Adj. - General		\$ 157,021	\$ 92,788	\$ 18,276	\$ 18,276	\$ 8,971	\$ 1,940	\$ 1,166	\$ -	\$ 2,711	\$ 134
108	114.00	Misc Def Debts - Acq Adjustment - Production		\$ 113,382,853	\$ 58,971,220	\$ 13,938,530	\$ 16,357,974	\$ 8,142,145	\$ 2,651,684	\$ 2,422,291	\$ -	\$ 466,322	\$ 41,012
109	114.01	Misc Def Debts - Acq Adjustment - Transmission		\$ (5,137)	\$ (2,433)	\$ (575)	\$ (674)	\$ (335)	\$ (109)	\$ (100)	\$ (430)	\$ (19)	\$ (32)
110	114.02	Misc Def Debts - Acq Adjustment - Distribution		\$ 349,733	\$ 204,267	\$ 41,377	\$ 44,294	\$ 21,515	\$ 2,876	\$ 1,831	\$ 2,941	\$ 5,853	\$ 355
111	282.00	Accum Deferred Income Tax - Prod		\$ (30,630,708)	\$ (15,931,247)	\$ (3,765,535)	\$ (4,419,154)	\$ (2,199,624)	\$ (716,363)	\$ (654,389)	\$ -	\$ (125,978)	\$ (11,079)

Third Exhibit (Nonconfidential) to the  
Prefiled Direct Testimony of  
David W. Hoff

Puget Sound Energy  
Electric Account Detail  
Ratebase Summary  
Adjusted Twelve Months ended September 2005

Line No.	COS ID	Account Description	Allocation Method	Total	Residential Sch 7	Sec Volt (kW<50) 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 Sch 46 / 49	Transportation Sch 449 / 459	Street & Area Lighting	Firm Resale
123	282.01	Accum Deferred Income Tax - Trans/Dist	TDPT	\$ 43,108,478	\$ 24,467,233	\$ 5,080,346	\$ 5,527,963	\$ 3,133,618	\$ 2,697,149	\$ 458,152	\$ 337,476	\$ 713,822	\$ 624,621	\$ 68,095
124	282.02	Accum Deferred Income Tax - Other	PTDGP-T	\$ (441,853,777)	\$ (243,863,898)	\$ (52,888,625)	\$ (86,917,239)	\$ (34,976,176)	\$ (28,974,855)	\$ (6,721,912)	\$ (5,632,181)	\$ (4,544,767)	\$ (4,841,140)	\$ (492,984)
125	235.00	Customer Deposits	DIR235.00	\$ (10,291,319)	\$ (8,260,028)	\$ (1,258,312)	\$ (534,734)	\$ (126,952)	\$ (111,293)	\$ -	\$ -	\$ -	\$ -	\$ -
126	252.00	Customer Advances	CUST-4	\$ (41,895,870)	\$ (37,137,407)	\$ (4,394,752)	\$ (332,236)	\$ (29,554)	\$ -	\$ (1,920)	\$ -	\$ -	\$ -	\$ -
127	-	Sub-total		\$ (121,600,718)	\$ (92,393,675)	\$ (13,116,107)	\$ (7,175,172)	\$ (2,298,553)	\$ (2,984,428)	\$ 1,125,843	\$ 1,414,123	\$ (3,299,638)	\$ (2,605,898)	\$ (267,213)
128	-	Total Other Ratebase		\$ (118,230,197)	\$ (90,486,188)	\$ (12,718,898)	\$ (6,742,219)	\$ (2,052,349)	\$ (2,773,075)	\$ 1,162,629	\$ 1,441,550	\$ (3,241,979)	\$ (2,557,905)	\$ (261,763)
130	-	Total Ratebase		\$ 2,974,444,445	\$ 1,619,669,288	\$ 357,869,924	\$ 405,410,483	\$ 242,476,324	\$ 199,475,057	\$ 47,325,898	\$ 40,735,542	\$ 27,139,313	\$ 31,185,317	\$ 3,137,300
131	-													

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

Line No.	Description	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 Sch 46 / 49	Transportation Sch 449 / 459	Street & Area Lighting	Firm Resale
1	Plant Investment											
2	Meters (A/C 370)	\$ 121,949,908	\$ 71,689,054	\$ 25,218,797	\$ 8,372,549	\$ 787,549	\$ 14,300,154	\$ 541,023	\$ 523,128	\$ 312,413	\$ -	\$ 195,240
3	UG Service (A/C 369)	\$ 125,725,426	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	OH Service (A/C 369)	\$ 43,231,546	\$ 38,321,379	\$ 4,534,860	\$ 342,828	\$ 30,497	\$ -	\$ 1,981	\$ -	\$ -	\$ -	\$ -
5	Transformers (A/C 368 Customer Related)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Subtotal Transformer, Meter & Service	\$ 290,906,880	\$ 235,745,959	\$ 29,753,658	\$ 8,715,377	\$ 818,045	\$ 14,300,154	\$ 543,005	\$ 523,128	\$ 312,413	\$ -	\$ 195,240
7	General Plant	\$ 228,124,597	\$ 134,805,359	\$ 27,140,306	\$ 26,551,854	\$ 15,478,614	\$ 13,033,883	\$ 2,819,064	\$ 2,468,347	\$ 1,693,537	\$ 3,938,783	\$ 194,849
8	Prod. Trans & Dist Plant	\$ 4,644,562,204	\$ 2,554,483,411	\$ 556,106,274	\$ 623,177,234	\$ 370,232,592	\$ 306,495,790	\$ 71,305,016	\$ 59,642,372	\$ 48,425,360	\$ 49,448,466	\$ 5,241,690
9	Related General Plant	\$ 14,288,325	\$ 12,440,795	\$ 1,452,103	\$ 371,338	\$ 34,201	\$ 608,121	\$ 21,467	\$ 21,650	\$ 10,926	\$ -	\$ 7,258
10	Total Distribution Plant	\$ 2,413,916,693	\$ 1,409,887,535	\$ 285,591,329	\$ 305,721,513	\$ 168,576,206	\$ 148,498,583	\$ 19,852,478	\$ 12,638,391	\$ 20,301,631	\$ 40,398,606	\$ 2,450,421
11	Distribution Accumulated Depreciation	\$ (932,123,950)	\$ (545,525,254)	\$ (109,855,056)	\$ (116,787,439)	\$ (64,250,931)	\$ (57,135,951)	\$ (8,147,452)	\$ (4,666,130)	\$ (8,404,843)	\$ (16,418,255)	\$ (932,640)
12	Related Distribution Accumulated Depreciation	\$ (112,332,489)	\$ (91,216,722)	\$ (3,329,326)	\$ (31,789)	\$ (31,789)	\$ (5,502,092)	\$ (222,849)	\$ (193,140)	\$ (129,338)	\$ -	\$ (74,309)
13	General Accumulated Depreciation	\$ (70,538,949)	\$ (42,362,297)	\$ (8,379,493)	\$ (7,915,289)	\$ (4,589,479)	\$ (3,883,390)	\$ (822,012)	\$ (729,727)	\$ (473,872)	\$ (1,327,690)	\$ (55,699)
14	Related General Accumulated Depreciation	\$ (4,418,127)	\$ (3,909,493)	\$ (448,333)	\$ (110,698)	\$ (10,141)	\$ (181,187)	\$ (6,259)	\$ (6,400)	\$ (3,057)	\$ -	\$ (2,075)
15	Net Plant Investment	\$ 189,444,589	\$ 153,060,439	\$ 19,312,438	\$ 5,646,891	\$ 530,317	\$ 9,224,996	\$ 335,363	\$ 345,237	\$ 190,943	\$ -	\$ 126,114
16	Expense											
17	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
18	OE - Meters (A/C 586)	\$ 1,984,654	\$ 1,166,855	\$ 410,419	\$ 12,817	\$ 232,726	\$ 8,805	\$ 8,514	\$ 5,084	\$ -	\$ -	\$ 3,177
19	OE - Customer Installation (A/C 587)	\$ 2,232,525	\$ 1,312,588	\$ 461,678	\$ 153,275	\$ 14,418	\$ 261,792	\$ 9,904	\$ 9,577	\$ 5,719	\$ -	\$ 3,574
20	ME - Line Transformers (A/C 595) (Customer Only)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	ME - Meters (A/C 597)	\$ 423,505	\$ 248,995	\$ 87,579	\$ 29,076	\$ 2,735	\$ 49,661	\$ 1,879	\$ 1,817	\$ 1,085	\$ -	\$ 678
22	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
23	CAE - Meter Reading (A/C 902)	\$ 14,524,418	\$ 11,995,876	\$ 1,770,314	\$ 45,566	\$ 143,240	\$ 41,855	\$ 4,455	\$ 4,455	\$ -	\$ -	\$ 5,577
24	CAE - Records & Collections (A/C 903)	\$ 10,495,732	\$ 10,495,732	\$ 1,579,505	\$ 175,655	\$ 329,879	\$ 20,695	\$ 19,827	\$ 19,827	\$ 17,757	\$ 42,400	\$ 3,340
25	Subtotal O&M and Cust Acctg Expense	\$ 33,569,970	\$ 26,134,501	\$ 4,521,229	\$ 1,001,213	\$ 315,364	\$ 1,001,869	\$ 52,163	\$ 192,075	\$ 121,221	\$ 212,883	\$ 17,453
26	Total Admin & General	\$ 75,493,874	\$ 43,238,475	\$ 9,126,091	\$ 9,116,136	\$ 5,374,662	\$ 4,493,971	\$ 1,066,424	\$ 1,047,245	\$ 649,219	\$ 1,313,730	\$ 67,921
27	Total Prod. Tran, Dist & Customer Expense	\$ 1,071,816,449	\$ 566,096,088	\$ 131,436,584	\$ 149,579,797	\$ 94,085,476	\$ 74,614,564	\$ 23,187,161	\$ 21,213,904	\$ 3,448,766	\$ 7,381,576	\$ 772,534
28	Related Admin & General	\$ 2,364,516	\$ 1,996,156	\$ 61,019	\$ 18,015	\$ 60,342	\$ 2,399	\$ 9,482	\$ 22,819	\$ 22,819	\$ 37,888	\$ 1,534
29	Distribution Depreciation Expense	\$ 70,123,089	\$ 40,956,543	\$ 8,296,288	\$ 8,881,060	\$ 4,897,056	\$ 4,313,611	\$ 576,705	\$ 367,139	\$ 589,752	\$ 1,173,560	\$ 71,184
30	Related Distribution Depreciation Expense	\$ 8,450,703	\$ 6,848,302	\$ 864,329	\$ 253,177	\$ 23,764	\$ 415,412	\$ 15,774	\$ 15,197	\$ 9,075	\$ -	\$ 5,672
31	Total Depreciation Expense	\$ 156,876,966	\$ 86,859,701	\$ 18,848,535	\$ 20,975,118	\$ 12,471,224	\$ 10,318,566	\$ 2,416,834	\$ 2,033,278	\$ 1,097,590	\$ 1,717,778	\$ 138,342
32	General Distribution Expense	\$ 10,155,512	\$ 6,001,183	\$ 1,208,216	\$ 1,182,019	\$ 689,068	\$ 580,234	\$ 125,497	\$ 109,884	\$ 75,392	\$ 175,344	\$ 8,674
33	Depreciation Net of General Expense	\$ 146,721,454	\$ 80,858,518	\$ 17,640,319	\$ 19,793,099	\$ 11,782,156	\$ 9,738,332	\$ 2,291,336	\$ 1,923,394	\$ 1,022,198	\$ 1,542,434	\$ 129,668
34	Related General Depr Expense	\$ 584,926	\$ 508,269	\$ 59,199	\$ 15,119	\$ 1,390	\$ 24,751	\$ 864	\$ 868	\$ 669	\$ -	\$ 379
35	Total Plant in Service	\$ 5,053,372,739	\$ 2,795,874,228	\$ 604,730,584	\$ 670,944,859	\$ 398,018,632	\$ 329,934,089	\$ 76,300,271	\$ 63,980,868	\$ 51,505,665	\$ 56,487,938	\$ 5,595,606
36	Property Tax (A/C 236)	\$ 36,995,360	\$ 20,418,152	\$ 4,428,240	\$ 4,933,002	\$ 2,928,473	\$ 2,425,997	\$ 562,810	\$ 471,569	\$ 380,523	\$ 405,337	\$ 41,276
37	Related Property Tax	\$ 1,379,589	\$ 1,117,794	\$ 141,419	\$ 41,516	\$ 3,902	\$ 67,831	\$ 2,474	\$ 2,545	\$ 1,411	\$ -	\$ 930
38	Total Related Expense	\$ 46,349,704	\$ 36,605,022	\$ 5,900,101	\$ 1,372,045	\$ 362,435	\$ 1,570,205	\$ 73,673	\$ 220,167	\$ 155,195	\$ 250,770	\$ 25,969
39	Customers (Annual)	12,086,700	10,675,896	1,263,360	95,508	8,496	8,172	744	216	204	33,996	108
40	Cost of Capital (Net of Tax)	7.57%	7.57%	7.57%	7.57%	7.57%	7.57%	7.57%	7.57%	7.57%	7.57%	7.57%
41	Conversion Factor	62.07%	62.07%	62.07%	62.07%	62.07%	62.07%	62.07%	62.07%	62.07%	62.07%	62.07%
42	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%
43	\$ / Month per Customer for Plant Investment	\$ 1.90	\$ 1.75	\$ 1.86	\$ 7.21	\$ 7.61	\$ 137.61	\$ 54.95	\$ 194.85	\$ 114.10	\$ -	\$ 142.35
44	\$ / Month per Customer for Expense	\$ 4.02	\$ 3.59	\$ 4.89	\$ 15.04	\$ 44.67	\$ 201.20	\$ 103.69	\$ 1,067.35	\$ 796.63	\$ 7.72	\$ 251.79
45	Total Monthly Customer Charge	\$ 5.92	\$ 5.34	\$ 6.75	\$ 22.25	\$ 52.28	\$ 338.82	\$ 158.64	\$ 1,262.19	\$ 910.73	\$ 7.72	\$ 394.15
46	Third Exhibit (Nonconfidential) to the Prefiled Direct Testimony of David W. Hof											



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	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 Sch 46/49	Transportation Sch 449/459	Street & Area Lighting	Firm Resale
1	Labor Operating Expense											
2												
3	Salary & Wages - Prod Related	\$ 9,103,685	\$ 4,787,207	\$ 1,120,704	\$ 1,302,193	\$ 817,722	\$ 638,379	\$ 207,811	\$ 189,340	\$ -	\$ 37,007	\$ 3,323
4	Salary & Wages - Trans Related	\$ 1,125,138	\$ 557,917	\$ 130,540	\$ 151,623	\$ 95,167	\$ 74,278	\$ 24,181	\$ 22,029	\$ 60,438	\$ 4,309	\$ 4,656
5	Salary & Wages - Dist Related	\$ 18,348,759	\$ 11,877,353	\$ 2,186,621	\$ 1,798,258	\$ 803,666	\$ 879,919	\$ 227,018	\$ 95,734	\$ 164,433	\$ 288,321	\$ 17,434
6	Salary & Wages - Customer Accts Related	\$ 10,153,458	\$ 7,678,623	\$ 1,243,620	\$ 505,160	\$ 269,128	\$ 252,195	\$ 51,682	\$ 88,358	\$ 30,393	\$ 31,733	\$ 2,566
7	Salary & Wages - Cust Svc Related	\$ 1,286,446	\$ 1,136,287	\$ 134,466	\$ 10,165	\$ 904	\$ 870	\$ 79	\$ 23	\$ 22	\$ 3,618	\$ 11
8	Salary & Wages - Admin & Gen Related	\$ 17,317,869	\$ 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	Salary & Wages - Sales	\$ 460,190	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 460,190	\$ -
10												
11	<b>Total Labor Operating Expense</b>	<b>\$ 57,795,545</b>	<b>\$ 36,180,157</b>	<b>\$ 6,898,961</b>	<b>\$ 5,823,436</b>	<b>\$ 3,117,917</b>	<b>\$ 2,852,682</b>	<b>\$ 809,447</b>	<b>\$ 613,107</b>	<b>\$ 438,200</b>	<b>\$ 1,014,876</b>	<b>\$ 46,763</b>