

EXHIBIT A

Puget Sound Energy
Amortization of Mint Farm Planned Major Maint.

Exhibit A

Proposed Accounting	<u>Acc. No.</u>	<u>Debit</u>	<u>Credit</u>
1 The Company has already recorded a prepaid asset under the deferral method of FASB Staff Position, No. AUG AIR-1, Accounting for Planned Major Maintenance Activities, September 8, 2006 ("AUG AIR-1").			
a To record the payment of cash			
Dr. PP Maintenance Mnt Farm LTSA	165	\$ 1,904,162	
Cr. Cash	131		\$ 1,904,162
b To transfer PP Maint to miscellaneous deferred debit upon submittal of the accounting petition			
Dr. Deferred debit	186	\$ 1,904,162	
Cr. PP Maintenance Mnt Frm Hot Gas	165		\$ 1,904,162
c To transfer the miscellaneous deferred debit upon Commission Approval of the regulatory asset			
Dr. Regulatory asset	182.3	\$ 1,904,162	
Cr. Deferred debit	186		\$ 1,904,162
 2 Monthly (starting in November 2013), the regulatory asset will be amortized over 30 months against the maintenance of generating and electric equipment - 30 months is the estimated time until the next maintenance event. (example of first month's transaction)			
a To record the amortization of the deferred regulatory asset			
Dr. Maintenance of generating & elec equip	553	\$ 63,472	
Cr. Regulatory asset	182.3		\$ 63,472