

**EXHIBIT NO. ___(JKP-20)
DOCKET NOS. UE-090704/UG-090705
2009 PSE GENERAL RATE CASE
WITNESS: JANET K. PHELPS**

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

PUGET SOUND ENERGY, INC.,

Respondent.

**Docket No. UE-090704
Docket No. UG-090705**

**FOURTH EXHIBIT TO THE PREFILED SUPPLEMENTAL DIRECT
TESTIMONY (NONCONFIDENTIAL) OF
JANET K. PHELPS
ON BEHALF OF PUGET SOUND ENERGY, INC.**

AUGUST 3, 2009

Puget Sound Energy
2009 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

				Residential (16,23,53)						Comm. & Indus. (31,61)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
RATE BASE															
Plant-in-Service															
Intangible Plant															
301	Organization	PLT	158,692	58,652	-	49,524	-	-	108,176	19,940	-	14,823	-	-	34,763
302	Franchise and Consents	PLT	124,958	46,184	-	38,997	-	-	85,181	15,701	-	11,672	-	-	27,373
303	Misc. Intangible	OML	115,384,420	20,635,621	1,435,323	61,206,666	1,700,340	-	84,977,950	6,990,188	514,631	11,970,629	2,057,322	-	21,532,770
-	Sub-total		115,668,071	20,740,457	1,435,323	61,295,187	1,700,340	-	85,171,307	7,025,829	514,631	11,997,123	2,057,322	-	21,594,906
Production and Gathering Plant															
304	Land and Land Rights	PRODPT	153,211	110,055	-	-	-	-	110,055	36,842	-	-	-	-	36,842
305	Structures and Improvements	PRODPT	498,373	357,992	-	-	-	-	357,992	119,840	-	-	-	-	119,840
311	Liquefied Petroleum Gas Equipment	PDAYXT	6,099,978	4,381,750	-	-	-	-	4,381,750	1,466,822	-	-	-	-	1,466,822
320	Other Equipment	PDAYXT	4,853	3,486	-	-	-	-	3,486	1,167	-	-	-	-	1,167
-	Sub-total		6,756,415	4,853,283	-	-	-	-	4,853,283	1,624,671	-	-	-	-	1,624,671
Natural Gas Underground Storage															
-	JP Storage Balancing - DIR	COM1	3,900,374	-	1,946,859	-	-	-	1,946,859	-	698,041	-	-	-	698,041
350	Land and Land Rights	SEAS3_DEM	397,515	277,270	-	-	-	-	277,270	83,121	-	-	-	-	83,121
351	Structures and Improvements	SEAS3_DEM	456,321	318,287	-	-	-	-	318,287	95,418	-	-	-	-	95,418
352	Wells	SEAS3_DEM	10,409,689	7,260,831	-	-	-	-	7,260,831	2,176,688	-	-	-	-	2,176,688
353	Lines	SEAS3_DEM	1,601,063	1,116,753	-	-	-	-	1,116,753	334,786	-	-	-	-	334,786
354	Compressor Equipment	SEAS3_DEM	6,952,134	4,849,162	-	-	-	-	4,849,162	1,453,706	-	-	-	-	1,453,706
355	Measuring and Regulating Equipment	SEAS3_DEM	394,574	275,218	-	-	-	-	275,218	82,506	-	-	-	-	82,506
356	Purification Equipment	SEAS3_DEM	850,527	593,249	-	-	-	-	593,249	177,847	-	-	-	-	177,847
357	Other Equipment	SEAS3_DEM	201,505	140,551	-	-	-	-	140,551	42,135	-	-	-	-	42,135
-	Sub-total		25,163,703	14,831,320	1,946,859	-	-	-	16,778,179	4,446,207	698,041	-	-	-	5,144,248
Natural Gas Local Storage															
360	Land & Land Rights	SEAS3_DEM	1,704,569	1,188,949	-	-	-	-	1,188,949	356,429	-	-	-	-	356,429
361	Structures & improvement	SEAS3_DEM	3,973,839	2,771,780	-	-	-	-	2,771,780	830,938	-	-	-	-	830,938
362	Gas Holders	SEAS3_DEM	3,683,221	2,569,072	-	-	-	-	2,569,072	770,169	-	-	-	-	770,169
363	Purification Equipment	SEAS3_DEM	3,978,020	2,774,697	-	-	-	-	2,774,697	831,812	-	-	-	-	831,812
364	Terminating & Processing	SEAS3_DEM	970,581	676,987	-	-	-	-	676,987	202,951	-	-	-	-	202,951
-	Sub-total		14,310,230	9,981,485	-	-	-	-	9,981,485	2,992,299	-	-	-	-	2,992,299
Transmission Plant															
365	Land and Land Rights	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	-
366	Structures and Improvements	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	-
367	Mains	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
369	M&R Station Equipment	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
372	Easements	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-

Puget Sound Energy
2009 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)					Interruptible (85, 85T)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
RATE BASE															
Plant-in-Service															
Intangible Plant															
301	Organization	PLT	158,692	4,654	-	1,096	-	-	5,750	2,615	-	311	-	-	2,925
302	Franchise and Consents	PLT	124,958	3,665	-	863	-	-	4,528	2,059	-	245	-	-	2,303
303	Misc. Intangible	OML	115,384,420	1,620,180	207,551	1,004,091	703,160	52,123	3,587,106	901,357	113,789	194,024	176,414	528,572	1,914,157
-	Sub-total		115,668,071	1,628,500	207,551	1,006,049	703,160	52,123	3,597,384	906,030	113,789	194,580	176,414	528,572	1,919,385
Production and Gathering Plant															
304	Land and Land Rights	PRODPT	153,211	5,973	-	-	-	-	5,973	140	-	-	-	-	140
305	Structures and Improvements	PRODPT	498,373	19,431	-	-	-	-	19,431	454	-	-	-	-	454
311	Liquefied Petroleum Gas Equipment	PDAYXT	6,099,978	237,825	-	-	-	-	237,825	5,562	-	-	-	-	5,562
320	Other Equipment	PDAYXT	4,853	189	-	-	-	-	189	4	-	-	-	-	4
-	Sub-total		6,756,415	263,419	-	-	-	-	263,419	6,161	-	-	-	-	6,161
Natural Gas Underground Storage															
-	JP Storage Balancing - DIR	COM1	3,900,374	-	283,746	-	-	-	283,746	-	311,170	-	-	-	311,170
350	Land and Land Rights	SEAS3_DEM	397,515	19,121	-	-	-	-	19,121	4,329	-	-	-	-	4,329
351	Structures and Improvements	SEAS3_DEM	456,321	21,949	-	-	-	-	21,949	4,969	-	-	-	-	4,969
352	Wells	SEAS3_DEM	10,409,689	500,711	-	-	-	-	500,711	113,363	-	-	-	-	113,363
353	Lines	SEAS3_DEM	1,601,063	77,012	-	-	-	-	77,012	17,436	-	-	-	-	17,436
354	Compressor Equipment	SEAS3_DEM	6,952,134	334,401	-	-	-	-	334,401	75,709	-	-	-	-	75,709
355	Measuring and Regulating Equipment	SEAS3_DEM	394,574	18,979	-	-	-	-	18,979	4,297	-	-	-	-	4,297
356	Purification Equipment	SEAS3_DEM	850,527	40,911	-	-	-	-	40,911	9,262	-	-	-	-	9,262
357	Other Equipment	SEAS3_DEM	201,505	9,693	-	-	-	-	9,693	2,194	-	-	-	-	2,194
-	Sub-total		25,163,703	1,022,776	283,746	-	-	-	1,306,522	231,560	311,170	-	-	-	542,730
Natural Gas Local Storage															
360	Land & Land Rights	SEAS3_DEM	1,704,569	81,991	-	-	-	-	81,991	18,563	-	-	-	-	18,563
361	Structures & improvement	SEAS3_DEM	3,973,839	191,144	-	-	-	-	191,144	43,276	-	-	-	-	43,276
362	Gas Holders	SEAS3_DEM	3,683,221	177,165	-	-	-	-	177,165	40,111	-	-	-	-	40,111
363	Purification Equipment	SEAS3_DEM	3,978,020	191,345	-	-	-	-	191,345	43,321	-	-	-	-	43,321
364	Terminating & Processing	SEAS3_DEM	970,581	46,685	-	-	-	-	46,685	10,570	-	-	-	-	10,570
-	Sub-total		14,310,230	688,329	-	-	-	-	688,329	155,840	-	-	-	-	155,840
Transmission Plant															
365	Land and Land Rights	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	-
366	Structures and Improvements	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	-
367	Mains	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
369	M&R Station Equipment	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
372	Easements	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-

Puget Sound Energy
2009 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
RATE BASE															
Plant-in-Service															
Intangible Plant															
301	Organization	PLT	158,692	545	-	233	-	-	778	2,835	-	61	-	-	2,897
302	Franchise and Consents	PLT	124,958	429	-	183	-	-	612	2,233	-	48	-	-	2,281
303	Misc. Intangible	OML	115,384,420	196,041	40,289	201,313	214,185	-	651,828	1,031,275	184,132	35,661	72,117	112,368	1,435,553
-	Sub-total		115,668,071	197,014	40,289	201,729	214,185	-	653,218	1,036,343	184,132	35,771	72,117	112,368	1,440,731
Production and Gathering Plant															
304	Land and Land Rights	PRODPT	153,211	191	-	-	-	-	191	11	-	-	-	-	11
305	Structures and Improvements	PRODPT	498,373	620	-	-	-	-	620	35	-	-	-	-	35
311	Liquefied Petroleum Gas Equipment	PDAYXT	6,099,978	7,594	-	-	-	-	7,594	425	-	-	-	-	425
320	Other Equipment	PDAYXT	4,853	6	-	-	-	-	6	0	-	-	-	-	0
-	Sub-total		6,756,415	8,412	-	-	-	-	8,412	470	-	-	-	-	470
Natural Gas Underground Storage															
-	JP Storage Balancing - DIR	COM1	3,900,374	-	54,648	-	-	-	54,648	-	483,960	-	-	-	483,960
350	Land and Land Rights	SEAS3_DEM	397,515	6,432	-	-	-	-	6,432	7,243	-	-	-	-	7,243
351	Structures and Improvements	SEAS3_DEM	456,321	7,383	-	-	-	-	7,383	8,314	-	-	-	-	8,314
352	Wells	SEAS3_DEM	10,409,689	168,430	-	-	-	-	168,430	189,666	-	-	-	-	189,666
353	Lines	SEAS3_DEM	1,601,063	25,905	-	-	-	-	25,905	29,172	-	-	-	-	29,172
354	Compressor Equipment	SEAS3_DEM	6,952,134	112,487	-	-	-	-	112,487	126,669	-	-	-	-	126,669
355	Measuring and Regulating Equipment	SEAS3_DEM	394,574	6,384	-	-	-	-	6,384	7,189	-	-	-	-	7,189
356	Purification Equipment	SEAS3_DEM	850,527	13,762	-	-	-	-	13,762	15,497	-	-	-	-	15,497
357	Other Equipment	SEAS3_DEM	201,505	3,260	-	-	-	-	3,260	3,671	-	-	-	-	3,671
-	Sub-total		25,163,703	344,044	54,648	-	-	-	398,692	387,422	483,960	-	-	-	871,382
Natural Gas Local Storage															
360	Land & Land Rights	SEAS3_DEM	1,704,569	27,580	-	-	-	-	27,580	31,058	-	-	-	-	31,058
361	Structures & improvement	SEAS3_DEM	3,973,839	64,297	-	-	-	-	64,297	72,404	-	-	-	-	72,404
362	Gas Holders	SEAS3_DEM	3,683,221	59,595	-	-	-	-	59,595	67,109	-	-	-	-	67,109
363	Purification Equipment	SEAS3_DEM	3,978,020	64,365	-	-	-	-	64,365	72,480	-	-	-	-	72,480
364	Terminating & Processing	SEAS3_DEM	970,581	15,704	-	-	-	-	15,704	17,684	-	-	-	-	17,684
-	Sub-total		14,310,230	231,542	-	-	-	-	231,542	260,735	-	-	-	-	260,735
Transmission Plant															
365	Land and Land Rights	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	-
366	Structures and Improvements	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	-
367	Mains	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
369	M&R Station Equipment	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
372	Easements	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-

Puget Sound Energy
2009 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
RATE BASE															
Plant-in-Service															
Intangible Plant															
301	Organization	PLT	158,692	865	-	30	-	-	895	-	-	2,508	-	-	2,508
302	Franchise and Consents	PLT	124,958	681	-	24	-	-	705	-	-	1,975	-	-	1,975
303	Misc. Intangible	OML	115,384,420	307,094	33,732	19,508	-	36,656	396,990	-	-	43	888,023	-	888,066
-	Sub-total		115,668,071	308,641	33,732	19,561	-	36,656	398,591	-	-	4,526	888,023	-	892,549
Production and Gathering Plant															
304	Land and Land Rights	PRODPT	153,211	-	-	-	-	-	-	-	-	-	-	-	-
305	Structures and Improvements	PRODPT	498,373	-	-	-	-	-	-	-	-	-	-	-	-
311	Liquefied Petroleum Gas Equipment	PDAYXT	6,099,978	-	-	-	-	-	-	-	-	-	-	-	-
320	Other Equipment	PDAYXT	4,853	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		6,756,415	-	-	-	-	-	-	-	-	-	-	-	-
Natural Gas Underground Storage															
-	JP Storage Balancing - DIR	COM1	3,900,374	-	121,950	-	-	-	121,950	-	-	-	-	-	-
350	Land and Land Rights	SEAS3_DEM	397,515	-	-	-	-	-	-	-	-	-	-	-	-
351	Structures and Improvements	SEAS3_DEM	456,321	-	-	-	-	-	-	-	-	-	-	-	-
352	Wells	SEAS3_DEM	10,409,689	-	-	-	-	-	-	-	-	-	-	-	-
353	Lines	SEAS3_DEM	1,601,063	-	-	-	-	-	-	-	-	-	-	-	-
354	Compressor Equipment	SEAS3_DEM	6,952,134	-	-	-	-	-	-	-	-	-	-	-	-
355	Measuring and Regulating Equipment	SEAS3_DEM	394,574	-	-	-	-	-	-	-	-	-	-	-	-
356	Purification Equipment	SEAS3_DEM	850,527	-	-	-	-	-	-	-	-	-	-	-	-
357	Other Equipment	SEAS3_DEM	201,505	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		25,163,703	-	121,950	-	-	-	121,950	-	-	-	-	-	-
Natural Gas Local Storage															
360	Land & Land Rights	SEAS3_DEM	1,704,569	-	-	-	-	-	-	-	-	-	-	-	-
361	Structures & improvement	SEAS3_DEM	3,973,839	-	-	-	-	-	-	-	-	-	-	-	-
362	Gas Holders	SEAS3_DEM	3,683,221	-	-	-	-	-	-	-	-	-	-	-	-
363	Purification Equipment	SEAS3_DEM	3,978,020	-	-	-	-	-	-	-	-	-	-	-	-
364	Terminating & Processing	SEAS3_DEM	970,581	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		14,310,230	-	-	-	-	-	-	-	-	-	-	-	-
Transmission Plant															
365	Land and Land Rights	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	-
366	Structures and Improvements	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	-
367	Mains	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
369	M&R Station Equipment	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
372	Easements	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-

Puget Sound Energy
2009 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

				Residential (16,23,53)						Comm. & Indus. (31,61)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
Distribution Plant															
373	Easements	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	-
374	Land and Land Rights	DISTPT	11,511,354	4,250,277	-	3,720,895	-	-	7,971,172	1,450,361	-	1,113,673	-	-	2,564,034
375	Structures and Improvements	DISTPT	8,265,674	3,051,891	-	2,671,771	-	-	5,723,663	1,041,425	-	799,668	-	-	1,841,093
376	Mains	PA_MAINS	1,155,712,477	751,129,189	-	-	-	-	751,129,189	256,330,072	-	-	-	-	256,330,072
378	Meas. & Reg. Station Equip.- Gen.	PAVG	68,632,635	43,732,974	-	-	-	-	43,732,974	14,907,999	-	-	-	-	14,907,999
380	Services	SERV	616,573,592	-	-	465,762,566	-	-	465,762,566	-	-	145,281,818	-	-	145,281,818
380	Services - DIR	DIR380	2,584,470	-	-	-	-	-	-	-	-	-	-	-	-
381	Meters	MTRS_CUS	57,696,645	-	-	44,051,233	-	-	44,051,233	-	-	12,805,097	-	-	12,805,097
382	Meter Installations	MTRS_INST	135,342,639	-	-	124,909,290	-	-	124,909,290	-	-	10,164,264	-	-	10,164,264
383	House Regulators	MTRS_CUS	13,157,615	-	-	10,045,803	-	-	10,045,803	-	-	2,920,179	-	-	2,920,179
384	House Regulators Installations	MTRS_CUS	66,608,874	-	-	50,855,695	-	-	50,855,695	-	-	14,783,062	-	-	14,783,062
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	36,477,877	-	-	235,647	-	-	235,647	-	-	22,318,277	-	-	22,318,277
386	Rental Property on Customers Premise	DIR386	35,741,370	-	-	-	-	-	-	-	-	-	-	-	-
387	Other Equipment	DISTPT	3,025,868	1,117,225	-	978,072	-	-	2,095,298	381,241	-	292,739	-	-	673,980
388	ARO	DISTPT	7,677,895	2,834,869	-	2,481,779	-	-	5,316,648	967,368	-	742,803	-	-	1,710,171
-	Sub-total		2,219,008,985	806,116,426	-	705,712,752	-	-	1,511,829,178	275,078,466	-	211,221,579	-	-	486,300,046
General Plant															
389	Land and Land Rights	PLTXR	684,323	256,535	598	216,612	-	-	473,744	87,215	214	64,832	-	-	152,261
390	Structures and Improvements	PLTXR	34,078,469	12,775,158	29,758	10,787,007	-	-	23,591,923	4,343,181	10,670	3,228,578	-	-	7,582,428
391	Office Furniture and Equipment	OML	48,605,642	8,692,747	604,629	25,783,284	716,268	-	35,796,928	2,944,614	216,788	5,042,623	866,646	-	9,070,671
392	Transportation Equipment	OML	4,934,249	882,453	61,380	2,617,415	72,713	-	3,633,960	298,925	22,007	511,907	87,978	-	920,818
393	Stores Equipment	PLTXR	259,500	97,280	227	82,141	-	-	179,647	33,072	81	24,585	-	-	57,738
394	Tools, Shop, and Garage Equipment	OML	11,376,494	2,034,599	141,518	6,034,760	167,648	-	8,378,524	689,208	50,741	1,180,261	202,845	-	2,123,055
395	Laboratory Equipment	PLTXR	2,209,605	828,325	1,929	699,416	-	-	1,529,671	281,606	692	209,337	-	-	491,635
396	Power Operated Equipment	PLTXR	1,798,688	674,283	1,571	569,347	-	-	1,245,200	229,236	563	170,407	-	-	400,206
397	Communication Equipment	OML	21,697,959	3,880,514	269,911	11,509,870	319,748	-	15,980,044	1,314,500	96,776	2,251,068	386,878	-	4,049,222
398	Misc. Equipment	OML	456,280	81,602	5,676	242,038	6,724	-	336,040	27,642	2,035	47,337	8,136	-	85,150
399	Other Intangible Property	OML	23,857	4,267	297	12,655	352	-	17,570	1,445	106	2,475	425	-	4,452
-	Sub-total		126,125,066	30,207,763	1,117,493	58,554,544	1,283,451	-	91,163,251	10,250,645	400,674	12,733,410	1,552,908	-	24,937,638
TOTAL PLANT-IN-SERVICE			2,507,032,469	886,730,735	4,499,674	825,562,483	2,983,791	-	1,719,776,683	301,418,117	1,613,347	235,952,113	3,610,230	-	542,593,807

Puget Sound Energy
2009 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)						Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Distribution Plant															
373	Easements	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	
374	Land and Land Rights	DISTPT	11,511,354	339,294	-	82,320	-	-	421,614	194,371	-	23,337	-	217,708	
375	Structures and Improvements	DISTPT	8,265,674	243,629	-	59,110	-	-	302,738	139,567	-	16,757	-	156,324	
376	Mains	PA_MAINS	1,155,712,477	60,018,606	-	-	-	-	60,018,606	34,175,104	-	-	-	34,175,104	
378	Meas. & Reg. Station Equip.- Gen.	PAVG	68,632,635	3,434,207	-	-	-	-	3,434,207	2,174,954	-	-	-	2,174,954	
380	Services	SERV	616,573,592	-	-	4,675,167	-	-	4,675,167	-	-	-	-	-	
380	Services - DIR	DIR380	2,584,470	-	-	-	-	-	-	-	2,020,022	-	-	2,020,022	
381	Meters	MTRS_CUS	57,696,645	-	-	705,543	-	-	705,543	-	-	43,517	-	43,517	
382	Meter Installations	MTRS_INST	135,342,639	-	-	226,711	-	-	226,711	-	-	14,125	-	14,125	
383	House Regulators	MTRS_CUS	13,157,615	-	-	160,898	-	-	160,898	-	-	9,924	-	9,924	
384	House Regulators Installations	MTRS_CUS	66,608,874	-	-	814,527	-	-	814,527	-	-	50,239	-	50,239	
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	36,477,877	-	-	8,812,214	-	-	8,812,214	-	-	2,226,516	-	2,226,516	
386	Rental Property on Customers Premise	DIR386	35,741,370	-	-	-	-	-	-	-	-	-	-	-	
387	Other Equipment	DISTPT	3,025,868	89,187	-	21,639	-	-	110,825	51,092	-	6,134	-	57,226	
388	ARO	DISTPT	7,677,895	226,304	-	54,906	-	-	281,210	129,642	-	15,565	-	145,208	
-	Sub-total		2,219,008,985	64,351,226	-	15,613,035	-	-	79,964,261	36,864,730	-	4,426,137	-	41,290,867	
General Plant															
389	Land and Land Rights	PLTXR	684,323	20,358	87	4,792	-	-	25,237	11,436	96	1,359	-	12,890	
390	Structures and Improvements	PLTXR	34,078,469	1,013,807	4,337	238,649	-	-	1,256,793	569,503	4,756	67,655	-	641,914	
391	Office Furniture and Equipment	OML	48,605,642	682,500	87,431	422,973	296,206	21,957	1,511,067	379,696	47,934	81,733	74,314	222,661	
392	Transportation Equipment	OML	4,934,249	69,285	8,876	42,939	30,070	2,229	153,397	38,545	4,866	8,297	7,544	22,604	
393	Stores Equipment	PLTXR	259,500	7,720	33	1,817	-	-	9,570	4,337	36	515	-	4,888	
394	Tools, Shop, and Garage Equipment	OML	11,376,494	159,744	20,464	99,000	69,329	5,139	353,676	88,871	11,219	19,130	17,394	52,115	
395	Laboratory Equipment	PLTXR	2,209,605	65,734	281	15,474	-	-	81,489	36,926	308	4,387	-	41,621	
396	Power Operated Equipment	PLTXR	1,798,688	53,510	229	12,596	-	-	66,335	30,059	251	3,571	-	33,881	
397	Communication Equipment	OML	21,697,959	304,674	39,030	188,819	132,229	9,802	674,553	169,499	21,398	36,486	33,175	99,398	
398	Misc. Equipment	OML	456,280	6,407	821	3,971	2,781	206	14,185	3,564	450	767	698	2,090	
399	Other Intangible Property	OML	23,857	335	43	208	145	11	742	186	24	40	36	109	
-	Sub-total		126,125,066	2,384,073	161,631	1,031,237	530,760	39,343	4,147,044	1,332,622	91,338	223,939	133,161	398,977	
TOTAL PLANT-IN-SERVICE			2,507,032,469	70,338,322	652,928	17,650,321	1,233,920	91,466	89,966,958	39,496,943	516,297	4,844,656	309,575	927,549	46,095,020

Puget Sound Energy
2009 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Distribution Plant															
373	Easements	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	
374	Land and Land Rights	DISTPT	11,511,354	37,861	-	17,481	-	-	55,342	209,618	-	4,595	-	214,212	
375	Structures and Improvements	DISTPT	8,265,674	27,186	-	12,552	-	-	39,738	150,515	-	3,299	-	153,814	
376	Mains	PA_MAINS	1,155,712,477	6,708,807	-	-	-	-	6,708,807	36,099,599	-	-	-	36,099,599	
378	Meas. & Reg. Station Equip.- Gen.	PAVG	68,632,635	371,699	-	-	-	-	371,699	3,101,914	-	-	-	3,101,914	
380	Services	SERV	616,573,592	-	-	854,041	-	-	854,041	-	-	-	-	-	
380	Services - DIR	DIR380	2,584,470	-	-	-	-	-	-	-	-	401,679	-	401,679	
381	Meters	MTRS_CUS	57,696,645	-	-	90,331	-	-	90,331	-	-	-	-	-	
382	Meter Installations	MTRS_INST	135,342,639	-	-	27,892	-	-	27,892	-	-	-	-	-	
383	House Regulators	MTRS_CUS	13,157,615	-	-	20,600	-	-	20,600	-	-	-	-	-	
384	House Regulators Installations	MTRS_CUS	66,608,874	-	-	104,284	-	-	104,284	-	-	-	-	-	
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	36,477,877	-	-	2,172,036	-	-	2,172,036	-	-	457,578	-	457,578	
386	Rental Property on Customers Premise	DIR386	35,741,370	-	-	-	-	-	-	-	-	-	-	-	
387	Other Equipment	DISTPT	3,025,868	9,952	-	4,595	-	-	14,547	55,100	-	1,208	-	56,308	
388	ARO	DISTPT	7,677,895	25,253	-	11,660	-	-	36,912	139,812	-	3,065	-	142,876	
-	Sub-total		2,219,008,985	7,180,757	-	3,315,472	-	-	10,496,229	39,756,557	-	871,423	-	40,627,980	
General Plant															
389	Land and Land Rights	PLTXR	684,323	2,383	17	1,018	-	-	3,418	12,402	149	267	-	12,818	
390	Structures and Improvements	PLTXR	34,078,469	118,686	835	50,678	-	-	170,200	617,604	7,397	13,320	-	638,321	
391	Office Furniture and Equipment	OML	48,605,642	82,582	16,972	84,803	90,225	-	274,582	434,424	77,565	15,022	30,379	47,335	
392	Transportation Equipment	OML	4,934,249	8,383	1,723	8,609	9,159	-	27,874	44,101	7,874	1,525	3,084	4,805	
393	Stores Equipment	PLTXR	259,500	904	6	386	-	-	1,296	4,703	56	101	-	4,861	
394	Tools, Shop, and Garage Equipment	OML	11,376,494	19,329	3,972	19,849	21,118	-	64,268	101,680	18,155	3,516	7,111	11,079	
395	Laboratory Equipment	PLTXR	2,209,605	7,695	54	3,286	-	-	11,036	40,045	480	864	-	41,388	
396	Power Operated Equipment	PLTXR	1,798,688	6,264	44	2,675	-	-	8,983	32,598	390	703	-	33,691	
397	Communication Equipment	OML	21,697,959	36,865	7,576	37,857	40,277	-	122,576	193,931	34,626	6,706	13,562	21,131	
398	Misc. Equipment	OML	456,280	775	159	796	847	-	2,578	4,078	728	141	285	444	
399	Other Intangible Property	OML	23,857	41	8	42	44	-	135	213	38	7	15	23	
-	Sub-total		126,125,066	283,909	31,368	209,997	161,671	-	686,945	1,485,778	147,459	42,173	54,436	84,818	
TOTAL PLANT-IN-SERVICE			2,507,032,469	8,245,678	126,305	3,727,198	375,855	-	12,475,037	42,927,306	815,550	949,367	126,553	197,186	45,015,962

Puget Sound Energy
2009 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Distribution Plant															
373	Easements	DISTPT	-	-	-	-	-	-	-	-	-	-	-	-	
374	Land and Land Rights	DISTPT	11,511,354	65,022	-	2,251	-	-	67,273	-	-	-	-	-	
375	Structures and Improvements	DISTPT	8,265,674	46,689	-	1,616	-	-	48,305	-	-	-	-	-	
376	Mains	PA_MAINS	1,155,712,477	11,251,100	-	-	-	-	11,251,100	-	-	-	-	-	
378	Meas. & Reg. Station Equip.- Gen.	PAVG	68,632,635	908,887	-	-	-	-	908,887	-	-	-	-	-	
380	Services	SERV	616,573,592	-	-	-	-	-	-	-	-	-	-	-	
380	Services - DIR	DIR380	2,584,470	-	-	162,769	-	-	162,769	-	-	-	-	-	
381	Meters	MTRS_CUS	57,696,645	-	-	924	-	-	924	-	-	-	-	-	
382	Meter Installations	MTRS_INST	135,342,639	-	-	358	-	-	358	-	-	-	-	-	
383	House Regulators	MTRS_CUS	13,157,615	-	-	211	-	-	211	-	-	-	-	-	
384	House Regulators Installations	MTRS_CUS	66,608,874	-	-	1,067	-	-	1,067	-	-	-	-	-	
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	36,477,877	-	-	255,609	-	-	255,609	-	-	-	-	-	
386	Rental Property on Customers Premise	DIR386	35,741,370	-	-	-	-	-	-	-	35,741,370	-	-	35,741,370	
387	Other Equipment	DISTPT	3,025,868	17,092	-	592	-	-	17,683	-	-	-	-	-	
388	ARO	DISTPT	7,677,895	43,368	-	1,501	-	-	44,870	-	-	-	-	-	
-	Sub-total		2,219,008,985	12,332,158	-	426,897	-	-	12,759,055	-	-	35,741,370	-	35,741,370	
General Plant															
389	Land and Land Rights	PLTXR	684,323	3,785	37	131	-	-	3,954	-	-	-	-	-	
390	Structures and Improvements	PLTXR	34,078,469	188,500	1,864	6,525	-	-	196,890	-	-	-	-	-	
391	Office Furniture and Equipment	OML	48,605,642	129,363	14,210	8,218	-	15,441	167,232	-	-	18	374,080	374,098	
392	Transportation Equipment	OML	4,934,249	13,132	1,442	834	-	1,568	16,977	-	-	2	37,975	37,977	
393	Stores Equipment	PLTXR	259,500	1,435	14	50	-	-	1,499	-	-	-	-	-	
394	Tools, Shop, and Garage Equipment	OML	11,376,494	30,278	3,326	1,923	-	3,614	39,142	-	-	4	87,556	87,560	
395	Laboratory Equipment	PLTXR	2,209,605	12,222	121	423	-	-	12,766	-	-	-	-	-	
396	Power Operated Equipment	PLTXR	1,798,688	9,949	98	344	-	-	10,392	-	-	-	-	-	
397	Communication Equipment	OML	21,697,959	57,749	6,343	3,668	-	6,893	74,654	-	-	8	166,992	167,000	
398	Misc. Equipment	OML	456,280	1,214	133	77	-	145	1,570	-	-	0	3,512	3,512	
399	Other Intangible Property	OML	23,857	63	7	4	-	8	82	-	-	0	184	184	
-	Sub-total		126,125,066	447,693	27,596	22,198	-	27,669	525,157	-	-	32	670,298	670,330	
TOTAL PLANT-IN-SERVICE			2,507,032,469	13,088,492	183,278	468,657	-	64,325	13,804,753	-	-	35,745,928	1,558,321	37,304,250	

Puget Sound Energy
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Account Detail by Classification and Rate Class

Proposed Test Year With Gas

				Residential (16,23,53)						Comm. & Indus. (31,61)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
Accumulated Reserve															
- Intangible Plant															
301	Organization	PLT	-	-	-	-	-	-	-	-	-	-	-	-	-
302	Franchise and Consents	PLT	(23,373)	(8,638)	-	(7,294)	-	-	(15,933)	(2,937)	-	(2,183)	-	-	(5,120)
303	Misc. Intangible	OML	(84,242,980)	(15,066,213)	(1,047,939)	(44,687,419)	(1,241,430)	-	(62,043,001)	(5,103,586)	(375,736)	(8,739,840)	(1,502,065)	-	(15,721,228)
	- Sub-total		(84,266,352)	(15,074,851)	(1,047,939)	(44,694,713)	(1,241,430)	-	(62,058,933)	(5,106,523)	(375,736)	(8,742,024)	(1,502,065)	-	(15,726,348)
- Production and Gathering Plant															
304	Land and Land Rights	PRODPT	-	-	-	-	-	-	-	-	-	-	-	-	-
305	Structures and Improvements	PRODPT	(460,745)	(330,963)	-	-	-	-	(330,963)	(110,792)	-	-	-	-	(110,792)
311	Liquefied Petroleum Gas Equipment	PDAYXT	(5,107,022)	(3,668,487)	-	-	-	-	(3,668,487)	(1,228,052)	-	-	-	-	(1,228,052)
320	Other Equipment	PDAYXT	(727)	(522)	-	-	-	-	(522)	(175)	-	-	-	-	(175)
	- Sub-total		(5,568,494)	(3,999,973)	-	-	-	-	(3,999,973)	(1,339,019)	-	-	-	-	(1,339,019)
Natural Gas Underground Storage															
	- JP Storage Balancing - DIR	COM1	(2,185,894)	-	(1,091,082)	-	-	-	(1,091,082)	-	(391,205)	-	-	-	(391,205)
350	Land and Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	-	-	-	-	-
351	Structures and Improvements	SEAS3_DEM	(328,640)	(229,229)	-	-	-	-	(229,229)	(68,719)	-	-	-	-	(68,719)
352	Wells	SEAS3_DEM	(7,020,765)	(4,897,033)	-	-	-	-	(4,897,033)	(1,468,057)	-	-	-	-	(1,468,057)
353	Lines	SEAS3_DEM	(966,861)	(674,392)	-	-	-	-	(674,392)	(202,173)	-	-	-	-	(202,173)
354	Compressor Equipment	SEAS3_DEM	(3,257,329)	(2,272,010)	-	-	-	-	(2,272,010)	(681,114)	-	-	-	-	(681,114)
355	Measuring and Regulating Equipment	SEAS3_DEM	245,931	171,539	-	-	-	-	171,539	51,425	-	-	-	-	51,425
356	Purification Equipment	SEAS3_DEM	(510,164)	(355,843)	-	-	-	-	(355,843)	(106,676)	-	-	-	-	(106,676)
357	Other Equipment	SEAS3_DEM	(78,820)	(54,977)	-	-	-	-	(54,977)	(16,481)	-	-	-	-	(16,481)
	- Sub-total		(14,102,542)	(8,311,945)	(1,091,082)	-	-	-	(9,403,027)	(2,491,796)	(391,205)	-	-	-	(2,883,001)
Natural Gas Local Storage															
360	Land & Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	-	-	-	-	-
361	Structures & improvement	SEAS3_DEM	(482,552)	(336,584)	-	-	-	-	(336,584)	(100,903)	-	-	-	-	(100,903)
362	Gas Holders	SEAS3_DEM	(257,281)	(179,456)	-	-	-	-	(179,456)	(53,798)	-	-	-	-	(53,798)
363	Purification Equipment	SEAS3_DEM	(663,053)	(462,484)	-	-	-	-	(462,484)	(138,646)	-	-	-	-	(138,646)
364	Terminating & Processing	SEAS3_DEM	(299,061)	(208,597)	-	-	-	-	(208,597)	(62,534)	-	-	-	-	(62,534)
	- Sub-total		(1,701,947)	(1,187,120)	-	-	-	-	(1,187,120)	(355,881)	-	-	-	-	(355,881)
- Transmission Plant															
365	Land and Land Rights	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	-
366	Structures and Improvements	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
367	Mains	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
369	M&R Station Equipment	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
372	Easements	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-
	- Sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-

Puget Sound Energy
2009 Gas General Rate Case
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Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)						Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Accumulated Reserve															
- Intangible Plant															
301	Organization	PLT	-	-	-	-	-	-	-	-	-	-	-	-	
302	Franchise and Consents	PLT	(23,373)	(686)	-	(161)	-	-	(847)	(385)	-	(46)	-	(431)	
303	Misc. Intangible	OML	(84,242,980)	(1,182,905)	(151,535)	(733,094)	(513,382)	(38,055)	(2,618,971)	(658,087)	(83,078)	(141,659)	(128,801)	(385,914)	
	- Sub-total		(84,266,352)	(1,183,591)	(151,535)	(733,255)	(513,382)	(38,055)	(2,619,818)	(658,472)	(83,078)	(141,704)	(128,801)	(385,914)	
- Production and Gathering Plant															
304	Land and Land Rights	PRODPT	-	-	-	-	-	-	-	-	-	-	-	-	
305	Structures and Improvements	PRODPT	(460,745)	(17,963)	-	-	-	-	(17,963)	(420)	-	-	-	(420)	
311	Liquefied Petroleum Gas Equipment	PDAYXT	(5,107,022)	(199,112)	-	-	-	-	(199,112)	(4,657)	-	-	-	(4,657)	
320	Other Equipment	PDAYXT	(727)	(28)	-	-	-	-	(28)	(1)	-	-	-	(1)	
	- Sub-total		(5,568,494)	(217,104)	-	-	-	-	(217,104)	(5,077)	-	-	-	(5,077)	
Natural Gas Underground Storage															
	- JP Storage Balancing - DIR	COM1	(2,185,894)	-	(159,020)	-	-	-	(159,020)	-	(174,389)	-	-	(174,389)	
350	Land and Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
351	Structures and Improvements	SEAS3_DEM	(328,640)	(15,808)	-	-	-	-	(15,808)	(3,579)	-	-	-	(3,579)	
352	Wells	SEAS3_DEM	(7,020,765)	(337,702)	-	-	-	-	(337,702)	(76,457)	-	-	-	(76,457)	
353	Lines	SEAS3_DEM	(966,861)	(46,506)	-	-	-	-	(46,506)	(10,529)	-	-	-	(10,529)	
354	Compressor Equipment	SEAS3_DEM	(3,257,329)	(156,679)	-	-	-	-	(156,679)	(35,473)	-	-	-	(35,473)	
355	Measuring and Regulating Equipment	SEAS3_DEM	245,931	11,829	-	-	-	-	11,829	2,678	-	-	-	2,678	
356	Purification Equipment	SEAS3_DEM	(510,164)	(24,539)	-	-	-	-	(24,539)	(5,556)	-	-	-	(5,556)	
357	Other Equipment	SEAS3_DEM	(78,820)	(3,791)	-	-	-	-	(3,791)	(858)	-	-	-	(858)	
	- Sub-total		(14,102,542)	(573,196)	(159,020)	-	-	-	(732,217)	(129,774)	(174,389)	-	-	(304,163)	
Natural Gas Local Storage															
360	Land & Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
361	Structures & improvement	SEAS3_DEM	(482,552)	(23,211)	-	-	-	-	(23,211)	(5,255)	-	-	-	(5,255)	
362	Gas Holders	SEAS3_DEM	(257,281)	(12,375)	-	-	-	-	(12,375)	(2,802)	-	-	-	(2,802)	
363	Purification Equipment	SEAS3_DEM	(663,053)	(31,893)	-	-	-	-	(31,893)	(7,221)	-	-	-	(7,221)	
364	Terminating & Processing	SEAS3_DEM	(299,061)	(14,385)	-	-	-	-	(14,385)	(3,257)	-	-	-	(3,257)	
	- Sub-total		(1,701,947)	(81,864)	-	-	-	-	(81,864)	(18,534)	-	-	-	(18,534)	
- Transmission Plant															
365	Land and Land Rights	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	
366	Structures and Improvements	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
367	Mains	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
369	M&R Station Equipment	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
372	Easements	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
	- Sub-total		-	-	-	-	-	-	-	-	-	-	-	-	

Puget Sound Energy
2009 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Accumulated Reserve															
- Intangible Plant															
301	Organization	PLT	-	-	-	-	-	-	-	-	-	-	-	-	
302	Franchise and Consents	PLT	(23,373)	(80)	-	(34)	-	-	(115)	(418)	-	(9)	-	(427)	
303	Misc. Intangible	OML	(84,242,980)	(143,131)	(29,416)	(146,980)	(156,378)	-	(475,904)	(752,941)	(134,436)	(26,037)	(52,653)	(82,041)	
-	Sub-total		(84,266,352)	(143,211)	(29,416)	(147,015)	(156,378)	-	(476,019)	(753,359)	(134,436)	(26,046)	(52,653)	(82,041)	
- Production and Gathering Plant															
304	Land and Land Rights	PRODPT	-	-	-	-	-	-	-	-	-	-	-	-	
305	Structures and Improvements	PRODPT	(460,745)	(574)	-	-	-	-	(574)	(32)	-	-	-	(32)	
311	Liquefied Petroleum Gas Equipment	PDAYXT	(5,107,022)	(6,358)	-	-	-	-	(6,358)	(355)	-	-	-	(355)	
320	Other Equipment	PDAYXT	(727)	(1)	-	-	-	-	(1)	(0)	-	-	-	(0)	
-	Sub-total		(5,568,494)	(6,933)	-	-	-	-	(6,933)	(388)	-	-	-	(388)	
Natural Gas Underground Storage															
-	JP Storage Balancing - DIR	COM1	(2,185,894)	-	(30,627)	-	-	-	(30,627)	-	(271,227)	-	-	(271,227)	
350	Land and Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
351	Structures and Improvements	SEAS3_DEM	(328,640)	(5,317)	-	-	-	-	(5,317)	(5,988)	-	-	-	(5,988)	
352	Wells	SEAS3_DEM	(7,020,765)	(113,597)	-	-	-	-	(113,597)	(127,920)	-	-	-	(127,920)	
353	Lines	SEAS3_DEM	(966,861)	(15,644)	-	-	-	-	(15,644)	(17,616)	-	-	-	(17,616)	
354	Compressor Equipment	SEAS3_DEM	(3,257,329)	(52,704)	-	-	-	-	(52,704)	(59,349)	-	-	-	(59,349)	
355	Measuring and Regulating Equipment	SEAS3_DEM	245,931	3,979	-	-	-	-	3,979	4,481	-	-	-	4,481	
356	Purification Equipment	SEAS3_DEM	(510,164)	(8,255)	-	-	-	-	(8,255)	(9,295)	-	-	-	(9,295)	
357	Other Equipment	SEAS3_DEM	(78,820)	(1,275)	-	-	-	-	(1,275)	(1,436)	-	-	-	(1,436)	
-	Sub-total		(14,102,542)	(192,813)	(30,627)	-	-	-	(223,440)	(217,123)	(271,227)	-	-	(488,350)	
Natural Gas Local Storage															
360	Land & Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
361	Structures & improvement	SEAS3_DEM	(482,552)	(7,808)	-	-	-	-	(7,808)	(8,792)	-	-	-	(8,792)	
362	Gas Holders	SEAS3_DEM	(257,281)	(4,163)	-	-	-	-	(4,163)	(4,688)	-	-	-	(4,688)	
363	Purification Equipment	SEAS3_DEM	(663,053)	(10,728)	-	-	-	-	(10,728)	(12,081)	-	-	-	(12,081)	
364	Terminating & Processing	SEAS3_DEM	(299,061)	(4,839)	-	-	-	-	(4,839)	(5,449)	-	-	-	(5,449)	
-	Sub-total		(1,701,947)	(27,538)	-	-	-	-	(27,538)	(31,010)	-	-	-	(31,010)	
- Transmission Plant															
365	Land and Land Rights	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	
366	Structures and Improvements	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
367	Mains	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
369	M&R Station Equipment	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
372	Easements	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total		-	-	-	-	-	-	-	-	-	-	-	-	

Puget Sound Energy
2009 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Accumulated Reserve															
- Intangible Plant															
301	Organization	PLT	-	-	-	-	-	-	-	-	-	-	-	-	
302	Franchise and Consents	PLT	(23,373)	(127)	-	(4)	-	-	(132)	-	-	(369)	-	(369)	
303	Misc. Intangible	OML	(84,242,980)	(224,212)	(24,628)	(14,243)	-	(26,763)	(289,846)	-	-	(31)	(648,352)	(648,383)	
	Sub-total		(84,266,352)	(224,339)	(24,628)	(14,247)	-	(26,763)	(289,977)	-	-	(401)	(648,352)	(648,753)	
- Production and Gathering Plant															
304	Land and Land Rights	PRODPT	-	-	-	-	-	-	-	-	-	-	-	-	
305	Structures and Improvements	PRODPT	(460,745)	-	-	-	-	-	-	-	-	-	-	-	
311	Liquefied Petroleum Gas Equipment	PDAYXT	(5,107,022)	-	-	-	-	-	-	-	-	-	-	-	
320	Other Equipment	PDAYXT	(727)	-	-	-	-	-	-	-	-	-	-	-	
	Sub-total		(5,568,494)	-	-	-	-	-	-	-	-	-	-	-	
Natural Gas Underground Storage															
	- JP Storage Balancing - DIR	COM1	(2,185,894)	-	(68,345)	-	-	-	(68,345)	-	-	-	-	-	
350	Land and Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
351	Structures and Improvements	SEAS3_DEM	(328,640)	-	-	-	-	-	-	-	-	-	-	-	
352	Wells	SEAS3_DEM	(7,020,765)	-	-	-	-	-	-	-	-	-	-	-	
353	Lines	SEAS3_DEM	(966,861)	-	-	-	-	-	-	-	-	-	-	-	
354	Compressor Equipment	SEAS3_DEM	(3,257,329)	-	-	-	-	-	-	-	-	-	-	-	
355	Measuring and Regulating Equipment	SEAS3_DEM	245,931	-	-	-	-	-	-	-	-	-	-	-	
356	Purification Equipment	SEAS3_DEM	(510,164)	-	-	-	-	-	-	-	-	-	-	-	
357	Other Equipment	SEAS3_DEM	(78,820)	-	-	-	-	-	-	-	-	-	-	-	
	Sub-total		(14,102,542)	-	(68,345)	-	-	-	(68,345)	-	-	-	-	-	
Natural Gas Local Storage															
360	Land & Land Rights	SEAS3_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
361	Structures & improvement	SEAS3_DEM	(482,552)	-	-	-	-	-	-	-	-	-	-	-	
362	Gas Holders	SEAS3_DEM	(257,281)	-	-	-	-	-	-	-	-	-	-	-	
363	Purification Equipment	SEAS3_DEM	(663,053)	-	-	-	-	-	-	-	-	-	-	-	
364	Terminating & Processing	SEAS3_DEM	(299,061)	-	-	-	-	-	-	-	-	-	-	-	
	Sub-total		(1,701,947)	-	-	-	-	-	-	-	-	-	-	-	
- Transmission Plant															
365	Land and Land Rights	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	
366	Structures and Improvements	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
367	Mains	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
369	M&R Station Equipment	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
372	Easements	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	
	Sub-total		-	-	-	-	-	-	-	-	-	-	-	-	

Puget Sound Energy
2009 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

				Residential (16,23,53)						Comm. & Indus. (31,61)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
- Distribution Plant															
373	Easements	DISTPT	(6,602)	(2,438)	-	(2,134)	-	-	(4,572)	(832)	-	(639)	-	-	(1,471)
374	Land and Land Rights	DISTPT	(428,164)	(158,089)	-	(138,398)	-	-	(296,487)	(53,946)	-	(41,423)	-	-	(95,369)
375	Structures and Improvements	DISTPT	(3,122,952)	(1,153,071)	-	(1,009,454)	-	-	(2,162,525)	(393,473)	-	(302,132)	-	-	(695,605)
376	Mains	PA_MAINS	(323,732,565)	(210,402,660)	-	-	-	-	(210,402,660)	(71,801,935)	-	-	-	-	(71,801,935)
378	Meas. & Reg. Station Equip.- Gen.	PAVG	(13,671,116)	(8,711,286)	-	-	-	-	(8,711,286)	(2,969,564)	-	-	-	-	(2,969,564)
380	Services	SERV	(259,126,683)	-	-	(195,745,505)	-	-	(195,745,505)	-	-	(61,057,425)	-	-	(61,057,425)
380	Services - DIR	DIR380	(1,070,730)	-	-	-	-	-	-	-	-	-	-	-	-
381	Meters	MTRS_CUS	(18,052,674)	-	-	(13,783,168)	-	-	(13,783,168)	-	-	(4,006,580)	-	-	(4,006,580)
382	Meter Installations	MTRS_INST	(22,584,964)	-	-	(20,843,925)	-	-	(20,843,925)	-	-	(1,696,136)	-	-	(1,696,136)
383	House Regulators	MTRS_CUS	(5,134,587)	-	-	(3,920,243)	-	-	(3,920,243)	-	-	(1,139,562)	-	-	(1,139,562)
384	House Regulators Installations	MTRS_CUS	(10,269,597)	-	-	(7,840,809)	-	-	(7,840,809)	-	-	(2,279,217)	-	-	(2,279,217)
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	(10,791,048)	-	-	(69,710)	-	-	(69,710)	-	-	(6,602,292)	-	-	(6,602,292)
386	Rental Property on Customers Premise	DIR386	(17,772,165)	-	-	-	-	-	-	-	-	-	-	-	-
387	Other Equipment	DISTPT	(759,516)	(280,432)	-	(245,504)	-	-	(525,936)	(95,694)	-	(73,480)	-	-	(169,174)
388	ARO	DISTPT	(3,728,956)	(1,376,823)	-	(1,205,336)	-	-	(2,582,159)	(469,826)	-	(360,760)	-	-	(830,586)
-	Sub-total		(690,252,318)	(222,084,799)	-	(244,804,187)	-	-	(466,888,985)	(75,785,269)	-	(77,559,645)	-	-	(153,344,915)
- General Plant															
389	Land and Land Rights	PLTXR	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures and Improvements	PLTXR	(9,901,405)	(3,711,787)	(8,646)	(3,134,135)	-	-	(6,854,568)	(1,261,899)	(3,100)	(938,054)	-	-	(2,203,054)
391	Office Furniture and Equipment	OML	(22,431,469)	(4,011,697)	(279,036)	(11,898,967)	(330,557)	-	(16,520,256)	(1,358,937)	(100,048)	(2,327,167)	(399,957)	-	(4,186,108)
392	Transportation Equipment	OML	(653,694)	(116,908)	(8,132)	(346,758)	(9,633)	-	(481,430)	(39,602)	(2,916)	(67,818)	(11,655)	-	(121,991)
393	Stores Equipment	PLTXR	(206,499)	(77,411)	(180)	(65,364)	-	-	(142,955)	(26,318)	(65)	(19,564)	-	-	(45,946)
394	Tools, Shop, and Garage Equipment	OML	(6,163,030)	(1,102,211)	(76,665)	(3,269,233)	(90,820)	-	(4,538,929)	(373,367)	(27,488)	(639,387)	(109,888)	-	(1,150,130)
395	Laboratory Equipment	PLTXR	(174,082)	(65,259)	(152)	(55,103)	-	-	(120,514)	(22,186)	(55)	(16,492)	-	-	(38,733)
396	Power Operated Equipment	PLTXR	(543,510)	(203,748)	(475)	(172,040)	-	-	(376,262)	(69,268)	(170)	(51,492)	-	-	(120,930)
397	Communication Equipment	OML	(7,530,378)	(1,346,751)	(93,674)	(3,994,554)	(110,970)	-	(5,545,949)	(456,203)	(33,587)	(781,244)	(134,268)	-	(1,405,302)
398	Misc. Equipment	OML	(237,312)	(42,441)	(2,952)	(125,884)	(3,497)	-	(174,775)	(14,377)	(1,058)	(24,620)	(4,231)	-	(44,287)
399	Other Intangible Plant	OML	(48,027)	(8,589)	(597)	(25,477)	(708)	-	(35,371)	(2,910)	(214)	(4,983)	(856)	-	(8,963)
-	Sub-total		(47,889,407)	(10,686,802)	(470,509)	(23,087,514)	(546,185)	-	(34,791,011)	(3,625,067)	(168,700)	(4,870,821)	(660,855)	-	(9,325,443)
- Other Assets															
108	Retirement Work in Progress	DISTPT	3,017,534	1,114,148	-	975,378	-	-	2,089,527	380,191	-	291,933	-	-	672,124
230	Asset Retirement Obligations	DISTPT	(8,250,656)	(3,046,346)	-	(2,666,917)	-	-	(5,713,263)	(1,039,533)	-	(798,215)	-	-	(1,837,747)
253	Landlord Incentives	DISTPT	(4,133,435)	(1,526,167)	-	(1,336,079)	-	-	(2,862,245)	(520,788)	-	(399,892)	-	-	(920,679)
101	Plant in Service	DISTPT	(1,783)	(658)	-	(576)	-	-	(1,235)	(225)	-	(173)	-	-	(397)
-	Sub-total		(9,368,329)	(3,459,019)	-	(3,028,190)	-	-	(6,487,209)	(1,180,353)	-	(906,345)	-	-	(2,086,697)
-	TOTAL ACCUMULATED RESERVE		(853,149,390)	(264,804,509)	(2,609,530)	(315,614,604)	(1,787,616)	-	(584,816,258)	(89,883,908)	(935,641)	(92,078,835)	(2,162,921)	-	(185,061,304)
Rate Base Adjustments and Working Capital															
Other Rate Base															
n/a	Customer Advances for Construction	DIR252	(27,028,861)	-	-	(24,990,329)	-	-	(24,990,329)	-	-	(1,963,081)	-	-	(1,963,081)
n/a	Gas Stored Underground - Non current	SEAS3_DEM	6,692,694	4,668,201	-	-	-	-	4,668,201	1,399,456	-	-	-	-	1,399,456
n/a	CIAC - Accum. Def. FIT.	DIR252	5,299,100	-	-	4,899,439	-	-	4,899,439	-	-	384,869	-	-	384,869
n/a	Regulatory Asset, net of Accum. Amort.	NETPLT	527,725	204,098	-	156,732	-	-	360,831	69,428	-	45,452	-	-	114,880
n/a	Liberalized Depr.Tot. Accum. Def. FIT	NETPLT	(216,086,411)	(83,571,632)	-	(64,176,884)	-	-	(147,748,516)	(28,428,575)	-	(18,611,081)	-	-	(47,039,656)
n/a	Allowance for Working Capital	OM	51,102,877	9,256,530	340,025	22,032,183	6,693,682	-	38,322,419	3,142,711	121,915	4,579,216	1,517,673	-	9,361,515
-	Total Other Rate Base		(179,492,876)	(69,442,803)	340,025	(62,078,859)	6,693,682	-	(124,487,956)	(23,816,980)	121,915	(15,564,625)	1,517,673	-	(37,742,017)
TOTAL			1,474,390,203	552,483,422	2,230,169	447,869,020	7,889,857	-	1,010,472,469	187,717,229	799,622	128,308,653	2,964,983	-	319,790,487

Puget Sound Energy
2009 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)						Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
- Distribution Plant															
373	Easements	DISTPT	(6,602)	(195)	-	(47)	-	-	(242)	(111)	-	(13)	-	-	(125)
374	Land and Land Rights	DISTPT	(428,164)	(12,620)	-	(3,062)	-	-	(15,682)	(7,230)	-	(868)	-	-	(8,098)
375	Structures and Improvements	DISTPT	(3,122,952)	(92,048)	-	(22,333)	-	-	(114,381)	(52,731)	-	(6,331)	-	-	(59,063)
376	Mains	PA_MAINS	(323,732,565)	(16,812,120)	-	-	-	-	(16,812,120)	(9,572,964)	-	-	-	-	(9,572,964)
378	Meas. & Reg. Station Equip.- Gen.	PAVG	(13,671,116)	(684,069)	-	-	-	-	(684,069)	(433,235)	-	-	-	-	(433,235)
380	Services	SERV	(259,126,683)	-	-	(1,964,827)	-	-	(1,964,827)	-	-	-	-	-	-
380	Services - DIR	DIR380	(1,070,730)	-	-	-	-	-	-	-	-	(836,883)	-	-	(836,883)
381	Meters	MTRS_CUS	(18,052,674)	-	-	(220,757)	-	-	(220,757)	-	-	(13,616)	-	-	(13,616)
382	Meter Installations	MTRS_INST	(22,584,964)	-	-	(37,832)	-	-	(37,832)	-	-	(2,357)	-	-	(2,357)
383	House Regulators	MTRS_CUS	(5,134,587)	-	-	(62,788)	-	-	(62,788)	-	-	(3,873)	-	-	(3,873)
384	House Regulators Installations	MTRS_CUS	(10,269,597)	-	-	(125,582)	-	-	(125,582)	-	-	(7,746)	-	-	(7,746)
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	(10,791,048)	-	-	(2,606,868)	-	-	(2,606,868)	-	-	(658,658)	-	-	(658,658)
386	Rental Property on Customers Premise	DIR386	(17,772,165)	-	-	-	-	-	-	-	-	-	-	-	-
387	Other Equipment	DISTPT	(759,516)	(22,387)	-	(5,431)	-	-	(27,818)	(12,825)	-	(1,540)	-	-	(14,364)
388	ARO	DISTPT	(3,728,956)	(109,910)	-	(26,667)	-	-	(136,577)	(62,964)	-	(7,560)	-	-	(70,524)
-	Sub-total		(690,252,318)	(17,733,348)	-	(5,076,195)	-	-	(22,809,543)	(10,142,060)	-	(1,539,444)	-	-	(11,681,504)
- General Plant															
389	Land and Land Rights	PLTXR	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures and Improvements	PLTXR	(9,901,405)	(294,559)	(1,260)	(69,339)	-	-	(365,158)	(165,467)	(1,382)	(19,657)	-	-	(186,506)
391	Office Furniture and Equipment	OML	(22,431,469)	(314,973)	(40,349)	(195,202)	(136,699)	(10,133)	(697,356)	(175,229)	(22,121)	(37,720)	(34,296)	(102,758)	(372,124)
392	Transportation Equipment	OML	(653,694)	(9,179)	(1,176)	(5,689)	(3,984)	(295)	(20,322)	(5,107)	(645)	(1,099)	(999)	(2,995)	(10,844)
393	Stores Equipment	PLTXR	(206,499)	(6,143)	(26)	(1,446)	-	-	(7,616)	(3,451)	(29)	(410)	-	-	(3,890)
394	Tools, Shop, and Garage Equipment	OML	(6,163,030)	(86,539)	(11,086)	(53,632)	(37,558)	(2,784)	(191,598)	(48,144)	(6,078)	(10,363)	(9,423)	(28,233)	(102,241)
395	Laboratory Equipment	PLTXR	(174,082)	(5,179)	(22)	(1,219)	-	-	(6,420)	(2,909)	(24)	(346)	-	-	(3,279)
396	Power Operated Equipment	PLTXR	(543,510)	(16,169)	(69)	(3,806)	-	-	(20,044)	(9,083)	(76)	(1,079)	-	-	(10,238)
397	Communication Equipment	OML	(7,530,378)	(105,738)	(13,545)	(65,530)	(45,891)	(3,402)	(234,107)	(58,826)	(7,426)	(12,663)	(11,513)	(34,496)	(124,924)
398	Misc. Equipment	OML	(237,312)	(3,332)	(427)	(2,065)	(1,446)	(107)	(7,378)	(1,854)	(234)	(399)	(363)	(1,087)	(3,937)
399	Other Intangible Plant	OML	(48,027)	(674)	(86)	(418)	(293)	(22)	(1,493)	(375)	(47)	(81)	(73)	(220)	(797)
-	Sub-total		(47,889,407)	(842,486)	(68,048)	(398,346)	(225,870)	(16,743)	(1,551,492)	(470,445)	(38,062)	(83,816)	(56,668)	(169,789)	(818,780)
- Other Assets															
108	Retirement Work in Progress	DISTPT	3,017,534	88,941	-	21,579	-	-	110,520	50,951	-	6,117	-	-	57,069
230	Asset Retirement Obligations	DISTPT	(8,250,656)	(243,186)	-	(59,002)	-	-	(302,188)	(139,313)	-	(16,727)	-	-	(156,040)
253	Landlord Incentives	DISTPT	(4,133,435)	(121,832)	-	(29,559)	-	-	(151,391)	(69,794)	-	(8,380)	-	-	(78,173)
101	Plant in Service	DISTPT	(1,783)	(53)	-	(13)	-	-	(65)	(30)	-	(4)	-	-	(34)
-	Sub-total		(9,368,329)	(276,129)	-	(66,995)	-	-	(343,124)	(158,185)	-	(18,992)	-	-	(177,178)
-	TOTAL ACCUMULATED RESERVE		(853,149,390)	(20,907,719)	(378,602)	(6,274,790)	(739,252)	(54,798)	(28,355,162)	(11,582,548)	(295,530)	(1,783,957)	(185,469)	(555,703)	(14,403,207)
Rate Base Adjustments and Working Capital															
Other Rate Base															
n/a	Customer Advances for Construction	DIR252	(27,028,861)	-	-	(75,451)	-	-	(75,451)	-	-	-	-	-	-
n/a	Gas Stored Underground - Non current	SEAS3_DEM	6,692,694	321,922	-	-	-	-	321,922	72,884	-	-	-	-	72,884
n/a	CIAC - Accum. Def. FIT.	DIR252	5,299,100	-	-	14,793	-	-	14,793	-	-	-	-	-	-
n/a	Regulatory Asset, net of Accum. Amort.	NETPLT	527,725	16,227	-	3,583	-	-	19,810	9,169	-	982	-	-	10,150
n/a	Liberalized Depr.Tot. Accum. Def. FIT	NETPLT	(216,086,411)	(6,644,563)	-	(1,467,149)	-	-	(8,111,712)	(3,754,305)	-	(401,943)	-	-	(4,156,248)
n/a	Allowance for Working Capital	OM	51,102,877	730,628	49,248	239,909	361,520	16,670	1,397,975	409,461	32,569	44,965	73,627	188,279	748,901
-	Total Other Rate Base		(179,492,876)	(5,575,786)	49,248	(1,284,316)	361,520	16,670	(6,432,664)	(3,262,791)	32,569	(355,996)	73,627	188,279	(3,324,313)
TOTAL			1,474,390,203	43,854,817	323,574	10,091,215	856,188	53,338	55,179,132	24,651,604	253,336	2,704,703	197,733	560,125	28,367,500

Puget Sound Energy
2009 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
- Distribution Plant															
373	Easements	DISTPT	(6,602)	(22)	-	(10)	-	-	(32)	(120)	-	(3)	-	-	(123)
374	Land and Land Rights	DISTPT	(428,164)	(1,408)	-	(650)	-	-	(2,058)	(7,797)	-	(171)	-	-	(7,968)
375	Structures and Improvements	DISTPT	(3,122,952)	(10,271)	-	(4,742)	-	-	(15,014)	(56,868)	-	(1,246)	-	-	(58,114)
376	Mains	PA_MAINS	(323,732,565)	(1,879,238)	-	-	-	-	(1,879,238)	(10,112,044)	-	-	-	-	(10,112,044)
378	Meas. & Reg. Station Equip.- Gen.	PAVG	(13,671,116)	(74,040)	-	-	-	-	(74,040)	(617,878)	-	-	-	-	(617,878)
380	Services	SERV	(259,126,683)	-	-	(358,927)	-	-	(358,927)	-	-	-	-	-	-
380	Services - DIR	DIR380	(1,070,730)	-	-	-	-	-	-	-	-	(166,413)	-	-	(166,413)
381	Meters	MTRS_CUS	(18,052,674)	-	-	(28,264)	-	-	(28,264)	-	-	-	-	-	-
382	Meter Installations	MTRS_INST	(22,584,964)	-	-	(4,654)	-	-	(4,654)	-	-	-	-	-	-
383	House Regulators	MTRS_CUS	(5,134,587)	-	-	(8,039)	-	-	(8,039)	-	-	-	-	-	-
384	House Regulators Installations	MTRS_CUS	(10,269,597)	-	-	(16,078)	-	-	(16,078)	-	-	-	-	-	-
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	(10,791,048)	-	-	(642,541)	-	-	(642,541)	-	-	(135,363)	-	-	(135,363)
386	Rental Property on Customers Premise	DIR386	(17,772,165)	-	-	-	-	-	-	-	-	-	-	-	-
387	Other Equipment	DISTPT	(759,516)	(2,498)	-	(1,153)	-	-	(3,651)	(13,831)	-	(303)	-	-	(14,134)
388	ARO	DISTPT	(3,728,956)	(12,265)	-	(5,663)	-	-	(17,927)	(67,903)	-	(1,488)	-	-	(69,391)
-	Sub-total		(690,252,318)	(1,979,742)	-	(1,070,722)	-	-	(3,050,464)	(10,876,441)	-	(304,987)	-	-	(11,181,428)
- General Plant															
389	Land and Land Rights	PLTXR	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures and Improvements	PLTXR	(9,901,405)	(34,484)	(243)	(14,724)	-	-	(49,451)	(179,443)	(2,149)	(3,870)	-	-	(185,463)
391	Office Furniture and Equipment	OML	(22,431,469)	(38,112)	(7,833)	(39,137)	(41,639)	-	(126,719)	(200,486)	(35,796)	(6,933)	(14,020)	(21,845)	(279,081)
392	Transportation Equipment	OML	(653,694)	(1,111)	(228)	(1,141)	(1,213)	-	(3,693)	(5,843)	(1,043)	(202)	(409)	(637)	(8,133)
393	Stores Equipment	PLTXR	(206,499)	(719)	(5)	(307)	-	-	(1,031)	(3,742)	(45)	(81)	-	-	(3,868)
394	Tools, Shop, and Garage Equipment	OML	(6,163,030)	(10,471)	(2,152)	(10,753)	(11,440)	-	(34,816)	(55,084)	(9,835)	(1,905)	(3,852)	(6,002)	(76,677)
395	Laboratory Equipment	PLTXR	(174,082)	(606)	(4)	(259)	-	-	(869)	(3,155)	(38)	(68)	-	-	(3,261)
396	Power Operated Equipment	PLTXR	(543,510)	(1,893)	(13)	(808)	-	-	(2,714)	(9,850)	(118)	(212)	-	-	(10,180)
397	Communication Equipment	OML	(7,530,378)	(12,794)	(2,629)	(13,138)	(13,978)	-	(42,540)	(67,305)	(12,017)	(2,327)	(4,707)	(7,334)	(93,689)
398	Misc. Equipment	OML	(237,312)	(403)	(83)	(414)	(441)	-	(1,341)	(2,121)	(379)	(73)	(148)	(231)	(2,953)
399	Other Intangible Plant	OML	(48,027)	(82)	(17)	(84)	(89)	-	(271)	(429)	(77)	(15)	(30)	(47)	(598)
-	Sub-total		(47,889,407)	(100,675)	(13,207)	(80,765)	(68,801)	-	(263,447)	(527,458)	(61,497)	(15,686)	(23,166)	(36,095)	(663,902)
- Other Assets															
108	Retirement Work in Progress	DISTPT	3,017,534	9,925	-	4,582	-	-	14,507	54,948	-	1,204	-	-	56,153
230	Asset Retirement Obligations	DISTPT	(8,250,656)	(27,136)	-	(12,529)	-	-	(39,666)	(150,242)	-	(3,293)	-	-	(153,535)
253	Landlord Incentives	DISTPT	(4,133,435)	(13,595)	-	(6,277)	-	-	(19,872)	(75,268)	-	(1,650)	-	-	(76,918)
101	Plant in Service	DISTPT	(1,783)	(6)	-	(3)	-	-	(9)	(32)	-	(1)	-	-	(33)
-	Sub-total		(9,368,329)	(30,812)	-	(14,227)	-	-	(45,039)	(170,594)	-	(3,739)	-	-	(174,333)
-	TOTAL ACCUMULATED RESERVE		(853,149,390)	(2,481,724)	(73,249)	(1,312,728)	(225,178)	-	(4,092,879)	(12,576,372)	(467,159)	(350,459)	(75,819)	(118,136)	(13,587,945)
Rate Base Adjustments and Working Capital															
Other Rate Base															
n/a	Customer Advances for Construction	DIR252	(27,028,861)	-	-	-	-	-	-	-	-	-	-	-	-
n/a	Gas Stored Underground - Non current	SEAS3_DEM	6,692,694	108,289	-	-	-	-	108,289	121,942	-	-	-	-	121,942
n/a	CIAC - Accum. Def. FIT.	DIR252	5,299,100	-	-	-	-	-	-	-	-	-	-	-	-
n/a	Regulatory Asset, net of Accum. Amort.	NETPLT	527,725	1,890	-	763	-	-	2,653	9,957	-	193	-	-	10,149
n/a	Liberalized Depr. Tot. Accum. Def. FIT	NETPLT	(216,086,411)	(773,858)	-	(312,559)	-	-	(1,086,417)	(4,076,977)	-	(78,870)	-	-	(4,155,847)
n/a	Allowance for Working Capital	OM	51,102,877	86,300	9,544	41,200	103,416	-	240,460	457,479	52,003	7,764	25,582	39,128	581,954
-	Total Other Rate Base		(179,492,876)	(577,379)	9,544	(270,596)	103,416	-	(735,015)	(3,487,599)	52,003	(70,914)	25,582	39,128	(3,441,801)
TOTAL			1,474,390,203	5,186,575	62,601	2,143,875	254,093	-	7,647,143	26,863,335	400,394	527,994	76,316	118,178	27,986,216

Puget Sound Energy
2009 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
- Distribution Plant															
373	Easements	DISTPT	(6,602)	(37)	-	(1)	-	-	(39)	-	-	-	-	-	
374	Land and Land Rights	DISTPT	(428,164)	(2,418)	-	(84)	-	-	(2,502)	-	-	-	-	-	
375	Structures and Improvements	DISTPT	(3,122,952)	(17,640)	-	(611)	-	-	(18,251)	-	-	-	-	-	
376	Mains	PA_MAINS	(323,732,565)	(3,151,603)	-	-	-	-	(3,151,603)	-	-	-	-	-	
378	Meas. & Reg. Station Equip.- Gen.	PAVG	(13,671,116)	(181,044)	-	-	-	-	(181,044)	-	-	-	-	-	
380	Services	SERV	(259,126,683)	-	-	-	-	-	-	-	-	-	-	-	
380	Services - DIR	DIR380	(1,070,730)	-	-	(67,434)	-	-	(67,434)	-	-	-	-	-	
381	Meters	MTRS_CUS	(18,052,674)	-	-	(289)	-	-	(289)	-	-	-	-	-	
382	Meter Installations	MTRS_INST	(22,584,964)	-	-	(60)	-	-	(60)	-	-	-	-	-	
383	House Regulators	MTRS_CUS	(5,134,587)	-	-	(82)	-	-	(82)	-	-	-	-	-	
384	House Regulators Installations	MTRS_CUS	(10,269,597)	-	-	(164)	-	-	(164)	-	-	-	-	-	
385	Indust. Meas. & Reg. Station Equip.	MTRS_385	(10,791,048)	-	-	(75,615)	-	-	(75,615)	-	-	-	-	-	
386	Rental Property on Customers Premise	DIR386	(17,772,165)	-	-	-	-	-	-	-	(17,772,165)	-	-	(17,772,165)	
387	Other Equipment	DISTPT	(759,516)	(4,290)	-	(149)	-	-	(4,439)	-	-	-	-	-	
388	ARO	DISTPT	(3,728,956)	(21,063)	-	(729)	-	-	(21,792)	-	-	-	-	-	
-	Sub-total		(690,252,318)	(3,378,096)	-	(145,218)	-	-	(3,523,314)	-	-	(17,772,165)	-	(17,772,165)	
- General Plant															
389	Land and Land Rights	PLTXR	-	-	-	-	-	-	-	-	-	-	-	-	
390	Structures and Improvements	PLTXR	(9,901,405)	(54,768)	(542)	(1,896)	-	-	(57,206)	-	-	-	-	-	
391	Office Furniture and Equipment	OML	(22,431,469)	(59,701)	(6,558)	(3,792)	-	(7,126)	(77,177)	-	-	(8)	(172,637)	(172,646)	
392	Transportation Equipment	OML	(653,694)	(1,740)	(191)	(111)	-	(208)	(2,249)	-	-	(0)	(5,031)	(5,031)	
393	Stores Equipment	PLTXR	(206,499)	(1,142)	(11)	(40)	-	-	(1,193)	-	-	-	-	-	
394	Tools, Shop, and Garage Equipment	OML	(6,163,030)	(16,403)	(1,802)	(1,042)	-	(1,958)	(21,204)	-	-	(2)	(47,432)	(47,434)	
395	Laboratory Equipment	PLTXR	(174,082)	(963)	(10)	(33)	-	-	(1,006)	-	-	-	-	-	
396	Power Operated Equipment	PLTXR	(543,510)	(3,006)	(30)	(104)	-	-	(3,140)	-	-	-	-	-	
397	Communication Equipment	OML	(7,530,378)	(20,042)	(2,201)	(1,273)	-	(2,392)	(25,909)	-	-	(3)	(57,955)	(57,958)	
398	Misc. Equipment	OML	(237,312)	(632)	(69)	(40)	-	(75)	(816)	-	-	(0)	(1,826)	(1,826)	
399	Other Intangible Plant	OML	(48,027)	(128)	(14)	(8)	-	(15)	(165)	-	-	(0)	(370)	(370)	
-	Sub-total		(47,889,407)	(158,525)	(11,428)	(8,339)	-	(11,775)	(190,066)	-	-	(14)	(285,252)	(285,266)	
- Other Assets															
108	Retirement Work in Progress	DISTPT	3,017,534	17,045	-	590	-	-	17,635	-	-	-	-	-	
230	Asset Retirement Obligations	DISTPT	(8,250,656)	(46,604)	-	(1,613)	-	-	(48,217)	-	-	-	-	-	
253	Landlord Incentives	DISTPT	(4,133,435)	(23,348)	-	(808)	-	-	(24,156)	-	-	-	-	-	
101	Plant in Service	DISTPT	(1,783)	(10)	-	(0)	-	-	(10)	-	-	-	-	-	
-	Sub-total		(9,368,329)	(52,917)	-	(1,832)	-	-	(54,749)	-	-	-	-	-	
-	TOTAL ACCUMULATED RESERVE		(853,149,390)	(3,813,877)	(104,400)	(169,636)	-	(38,538)	(4,126,452)	-	-	(17,772,579)	(933,604)	(18,706,183)	
Rate Base Adjustments and Working Capital															
Other Rate Base															
n/a	Customer Advances for Construction	DIR252	(27,028,861)	-	-	-	-	-	-	-	-	-	-	-	
n/a	Gas Stored Underground - Non current	SEAS3_DEM	6,692,694	-	-	-	-	-	-	-	-	-	-	-	
n/a	CIAC - Accum. Def. FIT.	DIR252	5,299,100	-	-	-	-	-	-	-	-	-	-	-	
n/a	Regulatory Asset, net of Accum. Amort.	NETPLT	527,725	3,045	-	96	-	-	3,141	-	-	6,110	-	6,110	
n/a	Liberalized Depr.Tot. Accum. Def. FIT	NETPLT	(216,086,411)	(1,246,763)	-	(39,221)	-	-	(1,285,984)	-	-	(2,502,031)	-	(2,502,031)	
n/a	Allowance for Working Capital	OM	51,102,877	138,103	10,718	3,779	-	17,733	170,333	-	-	134,775	144,545	279,320	
-	Total Other Rate Base		(179,492,876)	(1,105,616)	10,718	(35,346)	-	17,733	(1,112,511)	-	-	(2,361,146)	144,545	(2,216,601)	
TOTAL			1,474,390,203	8,169,000	89,596	263,674	-	43,520	8,565,790	-	-	15,612,204	769,262	16,381,466	

Puget Sound Energy
2009 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Residential (16,23,53)						Comm. & Indus. (31,61)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
EXPENSES															
O & M Expenses															
Production Expense															
717	LPG Expenses	PDAYXT	302,554	217,332	-	-	-	-	217,332	72,753	-	-	-	-	72,753
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-
741	Main. Structures and Improvements	PDAYXT	1,947	1,398	-	-	-	-	1,398	468	-	-	-	-	468
742	Maintenance of Production Equipment	PDAYXT	314	225	-	-	-	-	225	75	-	-	-	-	75
-	Sub-total		304,815	218,955	-	-	-	-	218,955	73,297	-	-	-	-	73,297
Other Gas Supply Expenses															
804	Natural Gas Purchases - City Gate	GAS	876,326,249	71,982,597	474,843,814	-	-	-	546,826,411	24,617,709	170,081,114	-	-	-	194,698,823
805	Other Gas Purchases	GAS	-	-	-	-	-	-	-	-	-	-	-	-	-
805	Purchased Gas Cost Adjustment	GAS	(74,042,005)	(6,081,908)	(40,120,204)	-	-	-	(46,202,112)	(2,079,984)	(14,370,386)	-	-	-	(16,450,370)
807	Oper. of Purch. Gas Measuring Sta.	COM1	445,857	-	222,548	-	-	-	222,548	-	79,794	-	-	-	79,794
807	Purch. Gas Calculation Exp.	COM1XT_COM	442,051	-	273,294	-	-	-	273,294	-	97,989	-	-	-	97,989
808	Gas Withdrawn From Storage	GAS	122,432,247	10,056,747	66,340,812	-	-	-	76,397,559	3,439,360	23,762,170	-	-	-	27,201,530
808	Gas Delivered to Storage	GAS	(138,489,771)	(11,375,733)	(75,041,699)	-	-	-	(86,417,432)	(3,890,447)	(26,878,682)	-	-	-	(30,769,129)
812	Gas Used for Other Utility Operations	COM1	(190,993)	-	(95,334)	-	-	-	(95,334)	-	(34,182)	-	-	-	(34,182)
-	Sub-total		786,923,635	64,581,702	426,423,231	-	-	-	491,004,933	22,086,638	152,737,816	-	-	-	174,824,455
Underground Storage Expenses															
-	JP Storage Balancing - DIR	COM1	94,383	-	47,111	-	-	-	47,111	-	16,892	-	-	-	16,892
814	Operation Supv & Eng	STOR_OML	75,572	52,712	-	-	-	-	52,712	15,802	-	-	-	-	15,802
816	Oper Wells Expense	STORPT	9,735	6,790	-	-	-	-	6,790	2,036	-	-	-	-	2,036
817	Oper Lines Expense	STORPT	5,881	4,102	-	-	-	-	4,102	1,230	-	-	-	-	1,230
818	Oper Compressor Sta Exp	STORPT	124,421	86,784	-	-	-	-	86,784	26,017	-	-	-	-	26,017
819	Oper Compressor Sta Fuel	STORPT	19,211	13,400	-	-	-	-	13,400	4,017	-	-	-	-	4,017
824	Oper Other Expenses	STORPT	15,507	10,817	-	-	-	-	10,817	3,243	-	-	-	-	3,243
825	Oper Storage Well Royalty	STORPT	32,295	22,526	-	-	-	-	22,526	6,753	-	-	-	-	6,753
826	Oper Other Storage Rents	STORPT	(2,436)	(1,699)	-	-	-	-	(1,699)	(509)	-	-	-	-	(509)
830	Maint Supv & Engineering	STORPT	74,760	52,145	-	-	-	-	52,145	15,632	-	-	-	-	15,632
831	Maint Structures	STORPT	2,002	1,397	-	-	-	-	1,397	419	-	-	-	-	419
832	Maint Reservoirs & Wells	STORPT	2,270	1,583	-	-	-	-	1,583	475	-	-	-	-	475
833	Maint Of Lines	STORPT	1,583	1,104	-	-	-	-	1,104	331	-	-	-	-	331
834	Maint Compressor Sta Equip	STORPT	144,878	101,053	-	-	-	-	101,053	30,294	-	-	-	-	30,294
835	Maint M&R Sta Equip	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	-
836	Maint Purification Equip	STORPT	1,862	1,298	-	-	-	-	1,298	389	-	-	-	-	389
837	Maint Other Equipment	STORPT	7,002	4,884	-	-	-	-	4,884	1,464	-	-	-	-	1,464
-	Sub-total		608,925	358,896	47,111	-	-	-	406,007	107,592	16,892	-	-	-	124,483
Natural Gas Local Storage Expenses															
841	Operating Labor & Expenses	LNGPLT	315,956	220,381	-	-	-	-	220,381	66,067	-	-	-	-	66,067
843	Maint Struc & Impro	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
843	Maintenance of Gas Holders	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maintenance of Vaporizing Equipment	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maint Measur & Reg	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Other Gas Maintenance	LNGPLT	20	14	-	-	-	-	14	4	-	-	-	-	4
-	Sub-total		315,975	220,395	-	-	-	-	220,395	66,071	-	-	-	-	66,071

Puget Sound Energy
2009 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)					Interruptible (85, 85T)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
EXPENSES															
O & M Expenses															
Production Expense															
717	LPG Expenses	PDAYXT	302,554	11,796	-	-	-	-	11,796	276	-	-	-	-	276
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-
741	Main. Structures and Improvements	PDAYXT	1,947	76	-	-	-	-	76	2	-	-	-	-	2
742	Maintenance of Production Equipment	PDAYXT	314	12	-	-	-	-	12	0	-	-	-	-	0
-	Sub-total		304,815	11,884	-	-	-	-	11,884	278	-	-	-	-	278
Other Gas Supply Expenses															
804	Natural Gas Purchases - City Gate	GAS	876,326,249	7,548,145	67,829,782	-	-	-	75,377,926	1,402,279	14,560,132	-	-	-	15,962,411
805	Other Gas Purchases	GAS	-	-	-	-	-	-	-	-	-	-	-	-	-
805	Purchased Gas Cost Adjustment	GAS	(74,042,005)	(637,753)	(5,731,031)	-	-	-	(6,368,784)	(118,480)	(1,230,205)	-	-	-	(1,348,686)
807	Oper. of Purch. Gas Measuring Sta.	COM1	445,857	-	32,435	-	-	-	32,435	-	35,570	-	-	-	35,570
807	Purch. Gas Calculation Exp.	COM1XT_COM	442,051	-	39,331	-	-	-	39,331	-	8,447	-	-	-	8,447
808	Gas Withdrawn From Storage	GAS	122,432,247	1,054,557	9,476,553	-	-	-	10,531,111	195,914	2,034,208	-	-	-	2,230,121
808	Gas Delivered to Storage	GAS	(138,489,771)	(1,192,867)	(10,719,445)	-	-	-	(11,912,312)	(221,608)	(2,301,003)	-	-	-	(2,522,611)
812	Gas Used for Other Utility Operations	COM1	(190,993)	-	(13,894)	-	-	-	(13,894)	-	(15,237)	-	-	-	(15,237)
-	Sub-total		786,923,635	6,772,082	60,913,731	-	-	-	67,685,813	1,258,104	13,091,911	-	-	-	14,350,015
Underground Storage Expenses															
-	JP Storage Balancing - DIR	COM1	94,383	-	6,866	-	-	-	6,866	-	7,530	-	-	-	7,530
814	Operation Supv & Eng	STOR_OML	75,572	3,635	-	-	-	-	3,635	823	-	-	-	-	823
816	Oper Wells Expense	STORPT	9,735	468	-	-	-	-	468	106	-	-	-	-	106
817	Oper Lines Expense	STORPT	5,881	283	-	-	-	-	283	64	-	-	-	-	64
818	Oper Compressor Sta Exp	STORPT	124,421	5,985	-	-	-	-	5,985	1,355	-	-	-	-	1,355
819	Oper Compressor Sta Fuel	STORPT	19,211	924	-	-	-	-	924	209	-	-	-	-	209
824	Oper Other Expenses	STORPT	15,507	746	-	-	-	-	746	169	-	-	-	-	169
825	Oper Storage Well Royalty	STORPT	32,295	1,553	-	-	-	-	1,553	352	-	-	-	-	352
826	Oper Other Storage Rents	STORPT	(2,436)	(117)	-	-	-	-	(117)	(27)	-	-	-	-	(27)
830	Maint Supv & Engineering	STORPT	74,760	3,596	-	-	-	-	3,596	814	-	-	-	-	814
831	Maint Structures	STORPT	2,002	96	-	-	-	-	96	22	-	-	-	-	22
832	Maint Reservoirs & Wells	STORPT	2,270	109	-	-	-	-	109	25	-	-	-	-	25
833	Maint Of Lines	STORPT	1,583	76	-	-	-	-	76	17	-	-	-	-	17
834	Maint Compressor Sta Equip	STORPT	144,878	6,969	-	-	-	-	6,969	1,578	-	-	-	-	1,578
835	Maint M&R Sta Equip	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	-
836	Maint Purification Equip	STORPT	1,862	90	-	-	-	-	90	20	-	-	-	-	20
837	Maint Other Equipment	STORPT	7,002	337	-	-	-	-	337	76	-	-	-	-	76
-	Sub-total		608,925	24,750	6,866	-	-	-	31,616	5,603	7,530	-	-	-	13,133
Natural Gas Local Storage Expenses															
841	Operating Labor & Expenses	LNGPLT	315,956	15,198	-	-	-	-	15,198	3,441	-	-	-	-	3,441
843	Maint Struc & Impro	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
843	Maintenance of Gas Holders	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maintenance of Vaporizing Equipment	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maint Measur & Reg	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Other Gas Maintenance	LNGPLT	20	1	-	-	-	-	1	0	-	-	-	-	0
-	Sub-total		315,975	15,199	-	-	-	-	15,199	3,441	-	-	-	-	3,441

Puget Sound Energy
2009 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Limited Interruptible (86)

Non-Exclusive Interruptible (87, 87T)

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
EXPENSES															
O & M Expenses															
Production Expense															
717	LPG Expenses	PDAYXT	302,554	377	-	-	-	-	377	21	-	-	-	-	21
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	-
741	Main. Structures and Improvements	PDAYXT	1,947	2	-	-	-	-	2	0	-	-	-	-	0
742	Maintenance of Production Equipment	PDAYXT	314	0	-	-	-	-	0	0	-	-	-	-	0
-	Sub-total		304,815	379	-	-	-	-	379	21	-	-	-	-	21
Other Gas Supply Expenses															
804	Natural Gas Purchases - City Gate	GAS	876,326,249	1,390,577	13,196,178	-	-	-	14,586,755	2,475,390	26,377,797	-	-	-	28,853,187
805	Other Gas Purchases	GAS	-	-	-	-	-	-	-	-	-	-	-	-	-
805	Purchased Gas Cost Adjustment	GAS	(74,042,005)	(117,492)	(1,114,963)	-	-	-	(1,232,455)	(209,149)	(2,228,696)	-	-	-	(2,437,845)
807	Oper. of Purch. Gas Measuring Sta.	COM1	445,857	-	6,247	-	-	-	6,247	-	55,322	-	-	-	55,322
807	Purch. Gas Calculation Exp.	COM1XT_COM	442,051	-	7,671	-	-	-	7,671	-	15,318	-	-	-	15,318
808	Gas Withdrawn From Storage	GAS	122,432,247	194,279	1,843,649	-	-	-	2,037,927	345,839	3,685,263	-	-	-	4,031,102
808	Gas Delivered to Storage	GAS	(138,489,771)	(219,759)	(2,085,451)	-	-	-	(2,305,210)	(391,197)	(4,168,602)	-	-	-	(4,559,799)
812	Gas Used for Other Utility Operations	COM1	(190,993)	-	(2,676)	-	-	-	(2,676)	-	(23,699)	-	-	-	(23,699)
-	Sub-total		786,923,635	1,247,605	11,850,655	-	-	-	13,098,260	2,220,883	23,712,704	-	-	-	25,933,587
Underground Storage Expenses															
-	JP Storage Balancing - DIR	COM1	94,383	-	1,322	-	-	-	1,322	-	11,711	-	-	-	11,711
814	Operation Supv & Eng	STOR_OML	75,572	1,223	-	-	-	-	1,223	1,377	-	-	-	-	1,377
816	Oper Wells Expense	STORPT	9,735	158	-	-	-	-	158	177	-	-	-	-	177
817	Oper Lines Expense	STORPT	5,881	95	-	-	-	-	95	107	-	-	-	-	107
818	Oper Compressor Sta Exp	STORPT	124,421	2,013	-	-	-	-	2,013	2,267	-	-	-	-	2,267
819	Oper Compressor Sta Fuel	STORPT	19,211	311	-	-	-	-	311	350	-	-	-	-	350
824	Oper Other Expenses	STORPT	15,507	251	-	-	-	-	251	283	-	-	-	-	283
825	Oper Storage Well Royalty	STORPT	32,295	523	-	-	-	-	523	588	-	-	-	-	588
826	Oper Other Storage Rents	STORPT	(2,436)	(39)	-	-	-	-	(39)	(44)	-	-	-	-	(44)
830	Maint Supv & Engineering	STORPT	74,760	1,210	-	-	-	-	1,210	1,362	-	-	-	-	1,362
831	Maint Structures	STORPT	2,002	32	-	-	-	-	32	36	-	-	-	-	36
832	Maint Reservoirs & Wells	STORPT	2,270	37	-	-	-	-	37	41	-	-	-	-	41
833	Maint Of Lines	STORPT	1,583	26	-	-	-	-	26	29	-	-	-	-	29
834	Maint Compressor Sta Equip	STORPT	144,878	2,344	-	-	-	-	2,344	2,640	-	-	-	-	2,640
835	Maint M&R Sta Equip	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	-
836	Maint Purification Equip	STORPT	1,862	30	-	-	-	-	30	34	-	-	-	-	34
837	Maint Other Equipment	STORPT	7,002	113	-	-	-	-	113	128	-	-	-	-	128
-	Sub-total		608,925	8,325	1,322	-	-	-	9,648	9,375	11,711	-	-	-	21,086
Natural Gas Local Storage Expenses															
841	Operating Labor & Expenses	LNGPLT	315,956	5,112	-	-	-	-	5,112	5,757	-	-	-	-	5,757
843	Maint Struc & Impro	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
843	Maintenance of Gas Holders	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maintenance of Vaporizing Equipment	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maint Measur & Reg	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Other Gas Maintenance	LNGPLT	20	0	-	-	-	-	0	0	-	-	-	-	0
-	Sub-total		315,975	5,113	-	-	-	-	5,113	5,757	-	-	-	-	5,757

Puget Sound Energy
2009 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
EXPENSES															
O & M Expenses															
Production Expense															
717	LPG Expenses	PDAYXT	302,554	-	-	-	-	-	-	-	-	-	-	-	
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	
741	Main. Structures and Improvements	PDAYXT	1,947	-	-	-	-	-	-	-	-	-	-	-	
742	Maintenance of Production Equipment	PDAYXT	314	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total		304,815	-	-	-	-	-	-	-	-	-	-	-	
Other Gas Supply Expenses															
804	Natural Gas Purchases - City Gate	GAS	876,326,249	-	20,735	-	-	-	20,735	-	-	-	-	-	
805	Other Gas Purchases	GAS	-	-	-	-	-	-	-	-	-	-	-	-	
805	Purchased Gas Cost Adjustment	GAS	(74,042,005)	-	(1,752)	-	-	-	(1,752)	-	-	-	-	-	
807	Oper. of Purch. Gas Measuring Sta.	COM1	445,857	-	13,940	-	-	-	13,940	-	-	-	-	-	
807	Purch. Gas Calculation Exp.	COM1XT_COM	442,051	-	-	-	-	-	-	-	-	-	-	-	
808	Gas Withdrawn From Storage	GAS	122,432,247	-	2,897	-	-	-	2,897	-	-	-	-	-	
808	Gas Delivered to Storage	GAS	(138,489,771)	-	(3,277)	-	-	-	(3,277)	-	-	-	-	-	
812	Gas Used for Other Utility Operations	COM1	(190,993)	-	(5,972)	-	-	-	(5,972)	-	-	-	-	-	
-	Sub-total		786,923,635	-	26,572	-	-	-	26,572	-	-	-	-	-	
Underground Storage Expenses															
-	JP Storage Balancing - DIR	COM1	94,383	-	2,951	-	-	-	2,951	-	-	-	-	-	
814	Operation Supv & Eng	STOR_OML	75,572	-	-	-	-	-	-	-	-	-	-	-	
816	Oper Wells Expense	STORPT	9,735	-	-	-	-	-	-	-	-	-	-	-	
817	Oper Lines Expense	STORPT	5,881	-	-	-	-	-	-	-	-	-	-	-	
818	Oper Compressor Sta Exp	STORPT	124,421	-	-	-	-	-	-	-	-	-	-	-	
819	Oper Compressor Sta Fuel	STORPT	19,211	-	-	-	-	-	-	-	-	-	-	-	
824	Oper Other Expenses	STORPT	15,507	-	-	-	-	-	-	-	-	-	-	-	
825	Oper Storage Well Royalty	STORPT	32,295	-	-	-	-	-	-	-	-	-	-	-	
826	Oper Other Storage Rents	STORPT	(2,436)	-	-	-	-	-	-	-	-	-	-	-	
830	Maint Supv & Engineering	STORPT	74,760	-	-	-	-	-	-	-	-	-	-	-	
831	Maint Structures	STORPT	2,002	-	-	-	-	-	-	-	-	-	-	-	
832	Maint Reservoirs & Wells	STORPT	2,270	-	-	-	-	-	-	-	-	-	-	-	
833	Maint Of Lines	STORPT	1,583	-	-	-	-	-	-	-	-	-	-	-	
834	Maint Compressor Sta Equip	STORPT	144,878	-	-	-	-	-	-	-	-	-	-	-	
835	Maint M&R Sta Equip	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	
836	Maint Purification Equip	STORPT	1,862	-	-	-	-	-	-	-	-	-	-	-	
837	Maint Other Equipment	STORPT	7,002	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total		608,925	-	2,951	-	-	-	2,951	-	-	-	-	-	
Natural Gas Local Storage Expenses															
841	Operating Labor & Expenses	LNGPLT	315,956	-	-	-	-	-	-	-	-	-	-	-	
843	Maint Struc & Impro	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	
843	Maintenance of Gas Holders	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	
844	Maintenance of Vaporizing Equipment	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	
844	Maint Measur & Reg	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	
844	Other Gas Maintenance	LNGPLT	20	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total		315,975	-	-	-	-	-	-	-	-	-	-	-	

Puget Sound Energy
2009 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

				Residential (16,23,53)						Comm. & Indus. (31,61)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
Transmission															
850	Oper Supervision & Engineering	PAVG	3,005	1,915	-	-	-	-	1,915	653	-	-	-	-	653
856	Oper Mains Expenses	PAVG	65,317	41,620	-	-	-	-	41,620	14,188	-	-	-	-	14,188
857	Oper Meas & Reg Sta Exp	PAVG	15,155	9,657	-	-	-	-	9,657	3,292	-	-	-	-	3,292
862	Maint Structures & Improvements	PAVG	124,226	79,157	-	-	-	-	79,157	26,984	-	-	-	-	26,984
863	Maint Mains	PAVG	164,856	105,047	-	-	-	-	105,047	35,809	-	-	-	-	35,809
865	Maint Structures	PAVG	3,644	2,322	-	-	-	-	2,322	792	-	-	-	-	792
867	Maint Other Equipment	PAVG	28,843	18,379	-	-	-	-	18,379	6,265	-	-	-	-	6,265
-	Sub-total		405,046	258,097	-	-	-	-	258,097	87,982	-	-	-	-	87,982
Distribution															
870	Oper Supv & Engineering	DIST_OML	1,423,150	339,415	5,343	657,340	274	-	1,002,372	115,806	1,916	182,439	14,562	-	314,723
871	Oper Load Dispatching	COM1	177,089	-	88,393	-	-	-	88,393	-	31,693	-	-	-	31,693
874	Oper Mains & Services Exp	DMAINS_SERV	16,092,201	6,810,256	-	4,222,925	-	-	11,033,180	2,324,065	-	1,317,225	-	-	3,641,291
875	Oper Meas & Reg Sta Gen	PAVG	1,774,055	1,130,435	-	-	-	-	1,130,435	385,350	-	-	-	-	385,350
876	Oper Meas & Reg Sta Indus	INDUSMR	111,180	-	-	718	-	-	718	-	-	68,023	-	-	68,023
878	Oper Meter & House Reg	MRHREG	7,795,087	-	-	5,951,528	-	-	5,951,528	-	-	1,730,029	-	-	1,730,029
879	Oper Customer Install Exp	CUSINSTL	5,400,813	-	-	4,700,504	-	-	4,700,504	-	-	667,169	-	-	667,169
880	Oper Other Expense	DISTOM	3,112,257	788,298	8,775	1,476,756	-	-	2,273,829	268,972	3,146	375,496	-	-	647,614
881	Oper Rents Expense	DIR386	199,475	-	-	-	-	-	-	-	-	-	-	-	-
887	Maint Mains	DMAINS	6,528,149	4,242,823	-	-	-	-	4,242,823	1,447,904	-	-	-	-	1,447,904
889	Maint Meas & Reg Sta Gen	PAVG	510,754	325,454	-	-	-	-	325,454	110,943	-	-	-	-	110,943
890	Maint Meas & Reg Sta Ind	INDUSMR	165,610	-	-	1,070	-	-	1,070	-	-	101,325	-	-	101,325
892	Maint Services	DSERV	5,961,122	-	-	4,484,263	-	-	4,484,263	-	-	1,398,742	-	-	1,398,742
893	Maint Meters & House Reg	MRHREG	1,688,701	-	-	1,289,319	-	-	1,289,319	-	-	374,787	-	-	374,787
894	Maint Other Equipment	DMAINT	921,044	283,256	-	358,058	-	-	641,314	96,656	-	116,251	-	-	212,907
-	Direct Assign to Sales		1,354,694	-	-	-	-	16,882	16,882	-	-	-	895,935	-	895,935
-	Direct Assignment to Transport		70,174	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		53,285,555	13,919,936	102,512	23,142,479	17,157	-	37,182,084	4,749,698	36,755	6,331,486	910,497	-	12,028,436
Customer Accounts Expense															
901	Supervision - Customer Accounting	CUSTACC	21,103	-	-	9,517	8,913	-	18,431	-	-	831	1,144	-	1,975
902	Meter Reading Expense SALES		12,121,240	-	-	-	10,813,853	-	10,813,853	-	-	-	1,163,692	-	1,163,692
902	Meter Reading Expense TRANSPORT		58,660	-	-	-	-	-	-	-	-	-	-	-	-
903	Cust. Records & Collection Exp.	OTH903	11,494,947	-	-	10,623,857	-	-	10,623,857	-	-	833,389	-	-	833,389
904	Uncollectible Accounts	DIR904	1,141,890	-	-	931,785	-	-	931,785	-	-	175,433	-	-	175,433
904	Uncollectible Accounts - Gas Cost Rel	GASREV	2,328,017	-	1,450,195	-	-	-	1,450,195	-	516,971	-	-	-	516,971
904	Uncollectible Accounts - Rate Inc Rel	DIR904	86,147	-	-	70,296	-	-	70,296	-	-	13,235	-	-	13,235
905	Misc. Customer Accounts Expense	CUSTACC	(43,385)	-	-	(19,566)	(18,324)	-	(37,891)	-	-	(1,708)	(2,352)	-	(4,060)
903	Direct Assign to Sales		514,684	-	-	-	8,210	-	8,210	-	-	-	225,365	-	225,365
903	Direct Assignment to Transport		291,126	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		28,014,429	-	1,450,195	11,615,888	10,812,652	-	23,878,735	-	516,971	1,021,180	1,387,849	-	2,926,000

Puget Sound Energy
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Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)						Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Transmission															
850	Oper Supervision & Engineering	PAVG	3,005	150	-	-	-	-	150	95	-	-	-	-	95
856	Oper Mains Expenses	PAVG	65,317	3,268	-	-	-	-	3,268	2,070	-	-	-	-	2,070
857	Oper Meas & Reg Sta Exp	PAVG	15,155	758	-	-	-	-	758	480	-	-	-	-	480
862	Maint Structures & Improvements	PAVG	124,226	6,216	-	-	-	-	6,216	3,937	-	-	-	-	3,937
863	Maint Mains	PAVG	164,856	8,249	-	-	-	-	8,249	5,224	-	-	-	-	5,224
865	Maint Structures	PAVG	3,644	182	-	-	-	-	182	115	-	-	-	-	115
867	Maint Other Equipment	PAVG	28,843	1,443	-	-	-	-	1,443	914	-	-	-	-	914
-	Sub-total		405,046	20,267	-	-	-	-	20,267	12,836	-	-	-	-	12,836
Distribution															
870	Oper Supv & Engineering	DIST_OML	1,423,150	27,037	779	16,976	5,183	52	50,027	15,699	854	3,509	575	1,139	21,775
871	Oper Load Dispatching	COM1	177,089	-	12,883	-	-	-	12,883	-	14,128	-	-	-	14,128
874	Oper Mains & Services Exp	DMAINS_SERV	16,092,201	544,170	-	42,388	-	-	586,558	309,855	-	18,315	-	-	328,170
875	Oper Meas & Reg Sta Gen	PAVG	1,774,055	88,769	-	-	-	-	88,769	56,219	-	-	-	-	56,219
876	Oper Meas & Reg Sta Indus	INDUSMR	111,180	-	-	26,859	-	-	26,859	-	-	6,786	-	-	6,786
878	Oper Meter & House Reg	MRHREG	7,795,087	-	-	95,322	-	-	95,322	-	-	5,879	-	-	5,879
879	Oper Customer Install Exp	CUSINSTL	5,400,813	-	-	27,846	-	-	27,846	-	-	1,721	-	-	1,721
880	Oper Other Expense	DISTOM	3,112,257	62,834	1,279	19,102	-	-	83,215	36,341	1,403	3,246	-	-	40,990
881	Oper Rents Expense	DIR386	199,475	-	-	-	-	-	-	-	-	-	-	-	-
887	Maint Mains	DMAINS	6,528,149	339,021	-	-	-	-	339,021	193,041	-	-	-	-	193,041
889	Maint Meas & Reg Sta Gen	PAVG	510,754	25,557	-	-	-	-	25,557	16,186	-	-	-	-	16,186
890	Maint Meas & Reg Sta Ind	INDUSMR	165,610	-	-	40,008	-	-	40,008	-	-	10,108	-	-	10,108
892	Maint Services	DSERV	5,961,122	-	-	45,012	-	-	45,012	-	-	19,448	-	-	19,448
893	Maint Meters & House Reg	MRHREG	1,688,701	-	-	20,650	-	-	20,650	-	-	1,274	-	-	1,274
894	Maint Other Equipment	DMAINT	921,044	22,606	-	6,552	-	-	29,158	12,973	-	1,912	-	-	14,885
-	Direct Assign to Sales		1,354,694	-	-	-	318,856	-	318,856	-	-	-	35,355	-	35,355
-	Direct Assignment to Transport		70,174	-	-	-	-	2,193	2,193	-	-	-	-	48,491	48,491
-	Sub-total		53,285,555	1,109,994	14,941	340,714	324,039	2,245	1,791,933	640,315	16,385	72,199	35,930	49,630	814,459
Customer Accounts Expense															
901	Supervision - Customer Accounting	CUSTACC	21,103	-	-	37	191	20	249	-	-	0	68	209	277
902	Meter Reading Expense SALES		12,121,240	-	-	-	94,435	-	94,435	-	-	-	17,445	-	17,445
902	Meter Reading Expense TRANSPORT		58,660	-	-	-	-	1,784	1,784	-	-	-	-	40,772	40,772
903	Cust. Records & Collection Exp.	OTH903	11,494,947	-	-	31,265	-	-	31,265	-	-	487	-	-	487
904	Uncollectible Accounts	DIR904	1,141,890	-	-	14,052	-	-	14,052	-	-	-	-	-	-
904	Uncollectible Accounts - Gas Cost Rel	GASREV	2,328,017	-	202,623	-	-	-	202,623	-	42,664	-	-	-	42,664
904	Uncollectible Accounts - Rate Inc Rel	DIR904	86,147	-	-	1,060	-	-	1,060	-	-	-	-	-	-
905	Misc. Customer Accounts Expense	CUSTACC	(43,385)	-	-	(77)	(393)	(42)	(512)	-	-	(1)	(139)	(430)	(570)
903	Direct Assign to Sales		514,684	-	-	-	137,696	-	137,696	-	-	-	64,825	-	64,825
903	Direct Assignment to Transport		291,126	-	-	-	-	22,963	22,963	-	-	-	-	213,261	213,261
-	Sub-total		28,014,429	-	202,623	46,337	231,929	24,726	505,614	-	42,664	487	82,199	253,812	379,161

Puget Sound Energy
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Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Transmission															
850	Oper Supervision & Engineering	PAVG	3,005	16	-	-	-	-	16	136	-	-	-	-	136
856	Oper Mains Expenses	PAVG	65,317	354	-	-	-	-	354	2,952	-	-	-	-	2,952
857	Oper Meas & Reg Sta Exp	PAVG	15,155	82	-	-	-	-	82	685	-	-	-	-	685
862	Maint Structures & Improvements	PAVG	124,226	673	-	-	-	-	673	5,614	-	-	-	-	5,614
863	Maint Mains	PAVG	164,856	893	-	-	-	-	893	7,451	-	-	-	-	7,451
865	Maint Structures	PAVG	3,644	20	-	-	-	-	20	165	-	-	-	-	165
867	Maint Other Equipment	PAVG	28,843	156	-	-	-	-	156	1,304	-	-	-	-	1,304
-	Sub-total		405,046	2,194	-	-	-	-	2,194	18,306	-	-	-	-	18,306
Distribution															
870	Oper Supv & Engineering	DIST_OML	1,423,150	3,005	150	3,427	1,332	-	7,914	17,695	1,328	646	93	216	19,979
871	Oper Load Dispatching	COM1	177,089	-	2,481	-	-	-	2,481	-	21,973	-	-	-	21,973
874	Oper Mains & Services Exp	DMAINS_SERV	16,092,201	60,827	-	7,743	-	-	68,570	327,304	-	3,642	-	-	330,946
875	Oper Meas & Reg Sta Gen	PAVG	1,774,055	9,608	-	-	-	-	9,608	80,180	-	-	-	-	80,180
876	Oper Meas & Reg Sta Indus	INDUSMR	111,180	-	-	6,620	-	-	6,620	-	-	1,395	-	-	1,395
878	Oper Meter & House Reg	MRHREG	7,795,087	-	-	12,204	-	-	12,204	-	-	-	-	-	-
879	Oper Customer Install Exp	CUSINSTL	5,400,813	-	-	3,535	-	-	3,535	-	-	-	-	-	-
880	Oper Other Expense	DISTOM	3,112,257	6,992	246	2,988	-	-	10,227	40,452	2,181	500	-	-	43,134
881	Oper Rents Expense	DIR386	199,475	-	-	-	-	-	-	-	-	-	-	-	-
887	Maint Mains	DMAINS	6,528,149	37,895	-	-	-	-	37,895	203,912	-	-	-	-	203,912
889	Maint Meas & Reg Sta Gen	PAVG	510,754	2,766	-	-	-	-	2,766	23,084	-	-	-	-	23,084
890	Maint Meas & Reg Sta Ind	INDUSMR	165,610	-	-	9,861	-	-	9,861	-	-	2,077	-	-	2,077
892	Maint Services	DSERV	5,961,122	-	-	8,223	-	-	8,223	-	-	3,867	-	-	3,867
893	Maint Meters & House Reg	MRHREG	1,688,701	-	-	2,644	-	-	2,644	-	-	-	-	-	-
894	Maint Other Equipment	DMaint	921,044	2,521	-	1,285	-	-	3,806	14,075	-	369	-	-	14,443
-	Direct Assign to Sales		1,354,694	-	-	-	-	81,962	81,962	-	-	-	5,703	-	5,703
-	Direct Assignment to Transport		70,174	-	-	-	-	-	-	-	-	-	-	9,213	9,213
-	Sub-total		53,285,555	123,615	2,877	58,530	83,294	-	268,317	706,702	25,483	12,496	5,796	9,429	759,907
Customer Accounts Expense															
901	Supervision - Customer Accounting	CUSTACC	21,103	-	-	6	62	-	68	-	-	0	29	44	74
902	Meter Reading Expense SALES		12,121,240	-	-	-	27,107	-	27,107	-	-	-	4,708	-	4,708
902	Meter Reading Expense TRANSPORT		58,660	-	-	-	-	-	-	-	-	-	-	7,509	7,509
903	Cust. Records & Collection Exp.	OTH903	11,494,947	-	-	5,719	-	-	5,719	-	-	47	-	-	47
904	Uncollectible Accounts	DIR904	1,141,890	-	-	2,024	-	-	2,024	-	-	-	-	-	-
904	Uncollectible Accounts - Gas Cost Rel	GASREV	2,328,017	-	38,897	-	-	-	38,897	-	76,668	-	-	-	76,668
904	Uncollectible Accounts - Rate Inc Rel	DIR904	86,147	-	-	153	-	-	153	-	-	-	-	-	-
905	Misc. Customer Accounts Expense	CUSTACC	(43,385)	-	-	(13)	(127)	-	(140)	-	-	(0)	(60)	(91)	(151)
903	Direct Assign to Sales		514,684	-	-	-	47,856	-	47,856	-	-	-	30,731	-	30,731
903	Direct Assignment to Transport		291,126	-	-	-	-	-	-	-	-	-	-	46,266	46,266
-	Sub-total		28,014,429	-	38,897	7,890	74,899	-	121,685	-	76,668	47	35,409	53,729	165,853

Puget Sound Energy
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Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Transmission															
850	Oper Supervision & Engineering	PAVG	3,005	40	-	-	-	-	40	-	-	-	-	-	
856	Oper Mains Expenses	PAVG	65,317	865	-	-	-	-	865	-	-	-	-	-	
857	Oper Meas & Reg Sta Exp	PAVG	15,155	201	-	-	-	-	201	-	-	-	-	-	
862	Maint Structures & Improvements	PAVG	124,226	1,645	-	-	-	-	1,645	-	-	-	-	-	
863	Maint Mains	PAVG	164,856	2,183	-	-	-	-	2,183	-	-	-	-	-	
865	Maint Structures	PAVG	3,644	48	-	-	-	-	48	-	-	-	-	-	
867	Maint Other Equipment	PAVG	28,843	382	-	-	-	-	382	-	-	-	-	-	
-	Sub-total		405,046	5,364	-	-	-	-	5,364	-	-	-	-	-	
Distribution															
870	Oper Supv & Engineering	DIST_OML	1,423,150	5,435	335	348	-	241	6,359	-	-	-	-	-	
871	Oper Load Dispatching	COM1	177,089	-	5,537	-	-	-	5,537	-	-	-	-	-	
874	Oper Mains & Services Exp	DMAINS_SERV	16,092,201	102,010	-	1,476	-	-	103,486	-	-	-	-	-	
875	Oper Meas & Reg Sta Gen	PAVG	1,774,055	23,493	-	-	-	-	23,493	-	-	-	-	-	
876	Oper Meas & Reg Sta Indus	INDUSMR	111,180	-	-	779	-	-	779	-	-	-	-	-	
878	Oper Meter & House Reg	MRHREG	7,795,087	-	-	125	-	-	125	-	-	-	-	-	
879	Oper Customer Install Exp	CUSINSTL	5,400,813	-	-	38	-	-	38	-	-	-	-	-	
880	Oper Other Expense	DISTOM	3,112,257	12,459	550	240	-	-	13,249	-	-	-	-	-	
881	Oper Rents Expense	DIR386	199,475	-	-	-	-	-	-	-	199,475	-	-	199,475	
887	Maint Mains	DMAINS	6,528,149	63,553	-	-	-	-	63,553	-	-	-	-	-	
889	Maint Meas & Reg Sta Gen	PAVG	510,754	6,764	-	-	-	-	6,764	-	-	-	-	-	
890	Maint Meas & Reg Sta Ind	INDUSMR	165,610	-	-	1,160	-	-	1,160	-	-	-	-	-	
892	Maint Services	DSERV	5,961,122	-	-	1,567	-	-	1,567	-	-	-	-	-	
893	Maint Meters & House Reg	MRHREG	1,688,701	-	-	27	-	-	27	-	-	-	-	-	
894	Maint Other Equipment	DMAINT	921,044	4,360	-	171	-	-	4,531	-	-	-	-	-	
-	Direct Assign to Sales		1,354,694	-	-	-	-	-	-	-	-	-	-	-	
-	Direct Assignment to Transport		70,174	-	-	-	-	10,277	10,277	-	-	-	-	-	
-	Sub-total		53,285,555	218,075	6,421	5,931	-	10,518	240,945	-	-	199,475	-	199,475	
Customer Accounts Expense															
901	Supervision - Customer Accounting	CUSTACC	21,103	-	-	0	-	14	14	-	-	15	-	15	
902	Meter Reading Expense SALES		12,121,240	-	-	-	-	-	-	-	-	-	-	-	
902	Meter Reading Expense TRANSPORT		58,660	-	-	-	-	8,595	8,595	-	-	-	-	-	
903	Cust. Records & Collection Exp.	OTH903	11,494,947	-	-	183	-	-	183	-	-	-	-	-	
904	Uncollectible Accounts	DIR904	1,141,890	-	-	-	-	-	-	-	18,596	-	-	18,596	
904	Uncollectible Accounts - Gas Cost Rel	GASREV	2,328,017	-	-	-	-	-	-	-	-	-	-	-	
904	Uncollectible Accounts - Rate Inc Rel	DIR904	86,147	-	-	-	-	-	-	-	1,403	-	-	1,403	
905	Misc. Customer Accounts Expense	CUSTACC	(43,385)	-	-	(0)	-	(29)	(29)	-	-	(31)	-	(31)	
903	Direct Assign to Sales		514,684	-	-	-	-	-	-	-	-	-	-	-	
903	Direct Assignment to Transport		291,126	-	-	-	-	8,636	8,636	-	-	-	-	-	
-	Sub-total		28,014,429	-	-	183	-	17,216	17,399	-	-	19,983	-	19,983	

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Account Detail by Classification and Rate Class

Proposed Test Year With Gas

				Residential (16,23,53)						Comm. & Indus. (31,61)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
Customer Service & Information Expenses															
908	Customer Assistance Expense - DIR Sales		430,225	-	-	-	-	-	-	-	-	-	157,120	-	157,120
908	Customer Assistance Expenses - DIR Transport		2,281	-	-	-	-	-	-	-	-	-	-	-	-
908	Customer Assistance Expenses	OTH908	402,561	-	-	378,238	-	-	378,238	-	-	23,792	-	-	23,792
909	Information, Instructional Advertising	CUSTXT	574,027	-	-	530,430	-	-	530,430	-	-	41,673	-	-	41,673
910	Misc. Cust. Serv. & Infor. Expenses	CSI	-	-	-	-	-	-	-	-	-	-	-	-	-
908	Conservation Amortization	CUSTXT	0	-	-	0	-	-	0	-	-	0	-	-	0
-	Sub-total		1,409,094	-	-	908,669	-	-	908,669	-	-	65,465	157,120	-	222,585
Sales Expense															
912	Demonstrating and Selling	CUSTXT	53,526	-	-	49,461	-	-	49,461	-	-	3,886	-	-	3,886
913	Advertising Expenses	CUSTXT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		53,526	-	-	49,461	-	-	49,461	-	-	3,886	-	-	3,886
Administrative & General Expenses															
920	A & G Salaries - DIR Sales		535,818	-	-	-	9,560	-	9,560	-	-	-	337,730	-	337,730
920	A & G Salaries - DIR Transport		261,205	-	-	-	-	-	-	-	-	-	-	-	-
920	A & G Salaries - DIR Sales Procurement		618,302	-	-	-	571,343	-	571,343	-	-	-	44,888	-	44,888
920	A & G Salaries - DIR Rental	DIR386	61,266	-	-	-	-	-	-	-	-	-	-	-	-
920	A & G Salaries	OM	8,932,025	1,617,904	59,431	3,850,899	1,169,956	-	6,698,191	549,299	21,309	800,379	265,267	-	1,636,254
921	Office Supplies and Expenses	OM	6,399,295	1,159,138	42,579	2,758,953	838,208	-	4,798,878	393,542	15,267	573,427	190,049	-	1,172,284
922	Admin Expenses Transferred	OM	(81,613)	(14,783)	(543)	(35,186)	(10,690)	-	(61,202)	(5,019)	(195)	(7,313)	(2,424)	-	(14,951)
923	Outside Services Employed	OM	4,869,212	881,986	32,398	2,099,282	637,791	-	3,651,457	299,445	11,616	436,319	144,608	-	891,989
924	Property Insurance	PLT	1,194,537	441,496	-	372,788	-	-	814,284	150,096	-	111,576	-	-	261,672
925	Injuries & Damages	OML	2,222,391	397,458	27,645	1,178,887	32,750	-	1,636,739	134,636	9,912	230,563	39,626	-	414,737
926	Emp Pension & Benefits	OML	13,085,663	2,340,271	162,779	6,941,403	192,834	-	9,637,287	792,752	58,364	1,357,580	233,319	-	2,442,016
928	Regulatory Commission Expense	STREV	1,319,345	-	922,287	-	-	-	922,287	-	267,399	-	-	-	267,399
928	Regulatory Commission Expense - Gas Cost R	GASREV	1,644,000	-	1,024,099	-	-	-	1,024,099	-	365,075	-	-	-	365,075
928	Reg. Comm. Expense - Rate Inc Rel	STREV	60,817	-	42,514	-	-	-	42,514	-	12,326	-	-	-	12,326
930	Gen Advertising Exp	OM	110,352	19,989	734	47,576	14,454	-	82,754	6,786	263	9,888	3,277	-	20,215
930	Misc. General Expenses	OM	782,443	141,728	5,206	337,338	102,488	-	586,760	48,118	1,867	70,113	23,237	-	143,335
931	Rents	OM	1,158,755	209,891	7,710	499,579	151,779	-	868,959	71,261	2,764	103,834	34,413	-	212,272
932	Maint Of General Plant- DIR		-	-	-	-	-	-	-	-	-	-	-	-	-
932	Maint Of General Plant- Gas	GENPLT	2,458,320	588,783	21,781	1,141,294	25,016	-	1,776,875	199,797	7,810	248,189	30,268	-	486,063
-	Sub-total		45,632,134	7,783,861	2,348,622	19,192,813	3,735,490	-	33,060,787	2,640,715	773,777	3,934,555	1,344,258	-	8,693,305
-	TOTAL O & M EXPENSES		916,953,133	87,341,842	430,371,671	54,909,310	14,565,298	-	587,188,122	29,811,992	154,082,212	11,356,573	3,799,724	-	199,050,500

Puget Sound Energy
2009 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)						Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Customer Service & Information Expenses															
908	Customer Assistance Expense - DIR Sales		430,225	-	-	-	28,941	-	28,941	-	-	-	993	-	993
908	Customer Assistance Expenses - DIR Transpor		2,281	-	-	-	-	-	-	-	-	-	-	1,177	1,177
908	Customer Assistance Expenses	OTH908	402,561	-	-	414	-	-	414	-	-	37	-	-	37
909	Information, Instructional Advertising	CUSTXT	574,027	-	-	1,598	-	-	1,598	-	-	25	-	-	25
910	Misc. Cust. Serv. & Infor. Expenses	CSI	-	-	-	-	-	-	-	-	-	-	-	-	-
908	Conservation Amortization	CUSTXT	0	-	-	0	-	-	0	-	-	0	-	-	0
-	Sub-total		1,409,094	-	-	2,012	28,941	-	30,953	-	-	61	993	1,177	2,232
Sales Expense															
912	Demonstrating and Selling	CUSTXT	53,526	-	-	149	-	-	149	-	-	2	-	-	2
913	Advertising Expenses	CUSTXT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		53,526	-	-	149	-	-	149	-	-	2	-	-	2
Administrative & General Expenses															
920	A & G Salaries - DIR Sales		535,818	-	-	-	117,877	-	117,877	-	-	-	25,685	-	25,685
920	A & G Salaries - DIR Transport		261,205	-	-	-	-	11,480	11,480	-	-	-	-	183,084	183,084
920	A & G Salaries - DIR Sales Procurement		618,302	-	-	-	1,721	-	1,721	-	-	-	27	-	27
920	A & G Salaries - DIR Rental	DIR386	61,266	-	-	-	-	-	-	-	-	-	-	-	-
920	A & G Salaries	OM	8,932,025	127,703	8,608	41,933	63,188	2,914	244,345	71,568	5,693	7,859	12,869	32,908	130,897
921	Office Supplies and Expenses	OM	6,399,295	91,492	6,167	30,042	45,271	2,087	175,060	51,274	4,078	5,631	9,220	23,577	93,780
922	Admin Expenses Transferred	OM	(81,613)	(1,167)	(79)	(383)	(577)	(27)	(2,233)	(654)	(52)	(72)	(118)	(301)	(1,196)
923	Outside Services Employed	OM	4,869,212	69,616	4,692	22,859	34,447	1,588	133,203	39,014	3,103	4,284	7,015	17,940	71,357
924	Property Insurance	PLT	1,194,537	35,036	-	8,247	-	-	43,284	19,681	-	2,338	-	-	22,020
925	Injuries & Damages	OML	2,222,391	31,206	3,998	19,340	13,543	1,004	69,090	17,361	2,192	3,737	3,398	10,181	36,868
926	Emp Pension & Benefits	OML	13,085,663	183,743	23,538	113,873	79,745	5,911	406,811	102,222	12,905	22,004	20,007	59,945	217,083
928	Regulatory Commission Expense	STREV	1,319,345	-	61,521	-	-	-	61,521	-	29,720	-	-	-	29,720
928	Regulatory Commission Expense - Gas Cost R	GASREV	1,644,000	-	143,088	-	-	-	143,088	-	30,128	-	-	-	30,128
928	Reg. Comm. Expense - Rate Inc Rel	STREV	60,817	-	2,836	-	-	-	2,836	-	1,370	-	-	-	1,370
930	Gen Advertising Exp	OM	110,352	1,578	106	518	781	36	3,019	884	70	97	159	407	1,617
930	Misc. General Expenses	OM	782,443	11,187	754	3,673	5,535	255	21,405	6,269	499	688	1,127	2,883	11,467
931	Rents	OM	1,158,755	16,567	1,117	5,440	8,197	378	31,699	9,285	739	1,020	1,669	4,269	16,981
932	Maint Of General Plant- DIR		-	-	-	-	-	-	-	-	-	-	-	-	-
932	Maint Of General Plant- Gas	GENPLT	2,458,320	46,468	3,150	20,100	10,345	767	80,831	25,974	1,780	4,365	2,595	7,777	42,491
-	Sub-total		45,632,134	613,429	259,497	265,642	380,073	26,394	1,545,036	342,879	92,224	51,952	83,654	342,669	913,378
-	TOTAL O & M EXPENSES		916,953,133	8,567,605	61,397,658	654,855	964,982	53,365	71,638,464	2,263,456	13,250,713	124,701	202,776	647,288	16,488,935

Puget Sound Energy
2009 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Customer Service & Information Expenses															
908	Customer Assistance Expense - DIR Sales		430,225	-	-	-	9,125	-	9,125	-	-	-	184	-	184
908	Customer Assistance Expenses - DIR Transpor		2,281	-	-	-	-	-	-	-	-	-	-	147	147
908	Customer Assistance Expenses	OTH908	402,561	-	-	71	-	-	71	-	-	9	-	-	9
909	Information, Instructional Advertising	CUSTXT	574,027	-	-	293	-	-	293	-	-	9	-	-	9
910	Misc. Cust. Serv. & Infor. Expenses	CSI	-	-	-	-	-	-	-	-	-	-	-	-	-
908	Conservation Amortization	CUSTXT	0	-	-	0	-	-	0	-	-	0	-	-	0
-	Sub-total		1,409,094	-	-	364	9,125	-	9,488	-	-	17	184	147	349
Sales Expense															
912	Demonstrating and Selling	CUSTXT	53,526	-	-	27	-	-	27	-	-	1	-	-	1
913	Advertising Expenses	CUSTXT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		53,526	-	-	27	-	-	27	-	-	1	-	-	1
Administrative & General Expenses															
920	A & G Salaries - DIR Sales		535,818	-	-	-	35,666	-	35,666	-	-	-	9,300	-	9,300
920	A & G Salaries - DIR Transport		261,205	-	-	-	-	-	-	-	-	-	-	35,560	35,560
920	A & G Salaries - DIR Sales Procurement		618,302	-	-	-	315	-	315	-	-	-	9	-	9
920	A & G Salaries - DIR Rental	DIR386	61,266	-	-	-	-	-	-	-	-	-	-	-	-
920	A & G Salaries	OM	8,932,025	15,084	1,668	7,201	18,076	-	42,029	79,961	9,089	1,357	4,471	6,839	101,717
921	Office Supplies and Expenses	OM	6,399,295	10,807	1,195	5,159	12,950	-	30,111	57,287	6,512	972	3,203	4,900	72,875
922	Admin Expenses Transferred	OM	(81,613)	(138)	(15)	(66)	(165)	-	(384)	(731)	(83)	(12)	(41)	(62)	(929)
923	Outside Services Employed	OM	4,869,212	8,223	909	3,926	9,854	-	22,912	43,590	4,955	740	2,437	3,728	55,450
924	Property Insurance	PLT	1,194,537	4,102	-	1,751	-	-	5,853	21,344	-	460	-	-	21,804
925	Injuries & Damages	OML	2,222,391	3,776	776	3,877	4,125	-	12,555	19,863	3,547	687	1,389	2,164	27,650
926	Emp Pension & Benefits	OML	13,085,663	22,233	4,569	22,831	24,291	-	73,923	116,956	20,882	4,044	8,179	12,744	162,805
928	Regulatory Commission Expense	STREV	1,319,345	-	11,179	-	-	-	11,179	-	21,687	-	-	-	21,687
928	Regulatory Commission Expense - Gas Cost R	GASREV	1,644,000	-	27,468	-	-	-	27,468	-	54,142	-	-	-	54,142
928	Reg. Comm. Expense - Rate Inc Rel	STREV	60,817	-	515	-	-	-	515	-	1,000	-	-	-	1,000
930	Gen Advertising Exp	OM	110,352	186	21	89	223	-	519	988	112	17	55	84	1,257
930	Misc. General Expenses	OM	782,443	1,321	146	631	1,583	-	3,682	7,005	796	119	392	599	8,910
931	Rents	OM	1,158,755	1,957	216	934	2,345	-	5,452	10,373	1,179	176	580	887	13,196
932	Maint Of General Plant- DIR		-	-	-	-	-	-	-	-	-	-	-	-	-
932	Maint Of General Plant- Gas	GENPLT	2,458,320	5,534	611	4,093	3,151	-	13,389	28,959	2,874	822	1,061	1,653	35,370
-	Sub-total		45,632,134	73,084	49,260	50,427	112,414	-	285,185	385,595	126,693	9,382	31,036	69,096	621,802
-	TOTAL O & M EXPENSES		916,953,133	1,460,315	11,943,012	117,237	279,732	-	13,800,296	3,346,640	23,953,259	21,943	72,425	132,401	27,526,668

Puget Sound Energy
2009 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Customer Service & Information Expenses															
908	Customer Assistance Expense - DIR Sales		430,225	-	-	-	-	-	-	-	-	-	233,861	-	233,861
908	Customer Assistance Expenses - DIR Transpor		2,281	-	-	-	-	957	957	-	-	-	-	-	-
908	Customer Assistance Expenses	OTH908	402,561	-	-	(0)	-	-	(0)	-	-	-	-	-	-
909	Information, Instructional Advertising	CUSTXT	574,027	-	-	-	-	-	-	-	-	-	-	-	-
910	Misc. Cust. Serv. & Infor. Expenses	CSI	-	-	-	-	-	-	-	-	-	-	-	-	-
908	Conservation Amortization	CUSTXT	0	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		1,409,094	-	-	(0)	-	957	956	-	-	-	233,861	-	233,861
Sales Expense															
912	Demonstrating and Selling	CUSTXT	53,526	-	-	-	-	-	-	-	-	-	-	-	-
913	Advertising Expenses	CUSTXT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		53,526	-	-	-	-	-	-	-	-	-	-	-	-
Administrative & General Expenses															
920	A & G Salaries - DIR Sales		535,818	-	-	-	-	-	-	-	-	-	-	-	-
920	A & G Salaries - DIR Transport		261,205	-	-	-	-	31,082	31,082	-	-	-	-	-	-
920	A & G Salaries - DIR Sales Procurement		618,302	-	-	-	-	-	-	-	-	-	-	-	-
920	A & G Salaries - DIR Rental	DIR386	61,266	-	-	-	-	-	-	-	-	61,266	-	-	61,266
920	A & G Salaries	OM	8,932,025	24,138	1,873	660	-	3,099	29,772	-	-	23,557	25,264	-	48,821
921	Office Supplies and Expenses	OM	6,399,295	17,294	1,342	473	-	2,221	21,330	-	-	16,877	18,100	-	34,978
922	Admin Expenses Transferred	OM	(81,613)	(221)	(17)	(6)	-	(28)	(272)	-	-	(215)	(231)	-	(446)
923	Outside Services Employed	OM	4,869,212	13,159	1,021	360	-	1,690	16,230	-	-	12,842	13,773	-	26,614
924	Property Insurance	PLT	1,194,537	6,514	-	226	-	-	6,740	-	-	18,880	-	-	18,880
925	Injuries & Damages	OML	2,222,391	5,915	650	376	-	706	7,646	-	-	1	17,104	-	17,105
926	Emp Pension & Benefits	OML	13,085,663	34,827	3,826	2,212	-	4,157	45,022	-	-	5	100,710	-	100,715
928	Regulatory Commission Expense	STREV	1,319,345	-	5,551	-	-	-	5,551	-	-	-	-	-	-
928	Regulatory Commission Expense - Gas Cost R	GASREV	1,644,000	-	-	-	-	-	-	-	-	-	-	-	-
928	Reg. Comm. Expense - Rate Inc Rel	STREV	60,817	-	256	-	-	-	256	-	-	-	-	-	-
930	Gen Advertising Exp	OM	110,352	298	23	8	-	38	368	-	-	291	312	-	603
930	Misc. General Expenses	OM	782,443	2,115	164	58	-	272	2,608	-	-	2,064	2,213	-	4,277
931	Rents	OM	1,158,755	3,131	243	86	-	402	3,862	-	-	3,056	3,278	-	6,334
932	Maint Of General Plant- DIR		-	-	-	-	-	-	-	-	-	-	-	-	-
932	Maint Of General Plant- Gas	GENPLT	2,458,320	8,726	538	433	-	539	10,236	-	-	1	13,065	-	13,065
-	Sub-total		45,632,134	115,897	15,470	4,886	-	44,177	180,430	-	-	138,623	193,588	-	332,212
-	TOTAL O & M EXPENSES		916,953,133	339,336	51,414	11,000	-	72,867	474,617	-	-	358,081	427,450	-	785,531

Puget Sound Energy
2009 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

				Residential (16,23,53)					Comm. & Indus. (31,61)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
Labor O & M Expenses															
Production Expense - Labor															
710	Oper. Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	-	-	-	-	-
717	LPG Expenses	PDAYXT	167,714	120,472	-	-	-	-	120,472	40,329	-	-	-	-	40,329
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	
741	Maint. Structures and Improvements	PDAYXT	24	18	-	-	-	-	18	6	-	-	-	-	6
742	Maint. Production Equipment	PDAYXT	24	18	-	-	-	-	18	6	-	-	-	-	6
-	Sub-total		167,763	120,508	-	-	-	-	120,508	40,341	-	-	-	-	40,341
-	Other Gas Supply Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-
807	Purchased Gas Expense	COM1	138,244	-	69,004	-	-	-	69,004	-	24,741	-	-	-	24,741
807	Purchased Gas Expense	COM1XT_COM	408,694	-	252,671	-	-	-	252,671	-	90,595	-	-	-	90,595
-	Sub-total		546,938	-	321,675	-	-	-	321,675	-	115,336	-	-	-	115,336
Natural Gas Underground Storage - Labor															
-	JP Storage Balancing - DIR	COM1	85,295	-	42,575	-	-	-	42,575	-	15,265	-	-	-	15,265
814	Operation Supv & Eng	STOR_OML	63,386	44,212	-	-	-	-	44,212	13,254	-	-	-	-	13,254
818	Oper Compressor Sta Exp	STORPT	96,571	67,359	-	-	-	-	67,359	20,193	-	-	-	-	20,193
841	Operating Labor & Expenses	STORPT	133,457	93,087	-	-	-	-	93,087	27,906	-	-	-	-	27,906
830	Maint Supv & Engineering	STORPT	63,966	44,617	-	-	-	-	44,617	13,375	-	-	-	-	13,375
834	Maint Compressor Sta Equip	STORPT	107,617	75,064	-	-	-	-	75,064	22,503	-	-	-	-	22,503
835	Maint M&R Sta Equip	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		550,292	324,339	42,575	-	-	-	366,914	97,232	15,265	-	-	-	112,497
Natural Gas Local Storage - Labor															
843	Maint Struc & Impro	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
843	Maintenance of Gas Holders	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maintenance of Vaporizing Equipment	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Maint Measur & Reg	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
844	Other Gas Maintenance	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission - Labor															
856	Oper Mains Expenses	PAVG	34,939	22,263	-	-	-	-	22,263	7,589	-	-	-	-	7,589
857	Oper Meas & Reg Sta Exp	PAVG	10,410	6,633	-	-	-	-	6,633	2,261	-	-	-	-	2,261
862	Maint Structures & Improvements	PAVG	56,391	35,933	-	-	-	-	35,933	12,249	-	-	-	-	12,249
863	Maint Supv & Eng	PAVG	59,078	37,645	-	-	-	-	37,645	12,833	-	-	-	-	12,833
865	Maint Structures	PAVG	25	16	-	-	-	-	16	5	-	-	-	-	5
867	Maint Other Equipment	PAVG	18,917	12,054	-	-	-	-	12,054	4,109	-	-	-	-	4,109
-	Sub-total		179,760	114,544	-	-	-	-	114,544	39,046	-	-	-	-	39,046

Puget Sound Energy
2009 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)					Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT
Labor O & M Expenses														
Production Expense - Labor														
710	Oper. Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	-	-	-	-
717	LPG Expenses	PDAYXT	167,714	6,539	-	-	-	-	6,539	153	-	-	-	153
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-
741	Maint. Structures and Improvements	PDAYXT	24	1	-	-	-	-	1	0	-	-	-	0
742	Maint. Production Equipment	PDAYXT	24	1	-	-	-	-	1	0	-	-	-	0
-	Sub-total		167,763	6,541	-	-	-	-	6,541	153	-	-	-	153
-	Other Gas Supply Expenses		-	-	-	-	-	-	-	-	-	-	-	-
807	Purchased Gas Expense	COM1	138,244	-	10,057	-	-	-	10,057	-	11,029	-	-	11,029
807	Purchased Gas Expense	COM1XT_COM	408,694	-	36,363	-	-	-	36,363	-	7,810	-	-	7,810
-	Sub-total		546,938	-	46,420	-	-	-	46,420	-	18,839	-	-	18,839
Natural Gas Underground Storage - Labor														
-	JP Storage Balancing - DIR	COM1	85,295	-	6,205	-	-	-	6,205	-	6,805	-	-	6,805
814	Operation Supv & Eng	STOR_OML	63,386	3,049	-	-	-	-	3,049	690	-	-	-	690
818	Oper Compressor Sta Exp	STORPT	96,571	4,645	-	-	-	-	4,645	1,052	-	-	-	1,052
841	Operating Labor & Expenses	STORPT	133,457	6,419	-	-	-	-	6,419	1,453	-	-	-	1,453
830	Maint Supv & Engineering	STORPT	63,966	3,077	-	-	-	-	3,077	697	-	-	-	697
834	Maint Compressor Sta Equip	STORPT	107,617	5,176	-	-	-	-	5,176	1,172	-	-	-	1,172
835	Maint M&R Sta Equip	STORPT	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		550,292	22,367	6,205	-	-	-	28,572	5,064	6,805	-	-	11,869
Natural Gas Local Storage - Labor														
843	Maint Struc & Impro	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-
843	Maintenance of Gas Holders	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-
844	Maintenance of Vaporizing Equipment	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-
844	Maint Measur & Reg	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-
844	Other Gas Maintenance	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		-	-	-	-	-	-	-	-	-	-	-	-
Transmission - Labor														
856	Oper Mains Expenses	PAVG	34,939	1,748	-	-	-	-	1,748	1,107	-	-	-	1,107
857	Oper Meas & Reg Sta Exp	PAVG	10,410	521	-	-	-	-	521	330	-	-	-	330
862	Maint Structures & Improvements	PAVG	56,391	2,822	-	-	-	-	2,822	1,787	-	-	-	1,787
863	Maint Supv & Eng	PAVG	59,078	2,956	-	-	-	-	2,956	1,872	-	-	-	1,872
865	Maint Structures	PAVG	25	1	-	-	-	-	1	1	-	-	-	1
867	Maint Other Equipment	PAVG	18,917	947	-	-	-	-	947	599	-	-	-	599
-	Sub-total		179,760	8,995	-	-	-	-	8,995	5,697	-	-	-	5,697

Puget Sound Energy
2009 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Labor O & M Expenses															
Production Expense - Labor															
710	Oper. Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	-	-	-	-	
717	LPG Expenses	PDAYXT	167,714	209	-	-	-	-	209	12	-	-	-	12	
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	
741	Maint. Structures and Improvements	PDAYXT	24	0	-	-	-	0	0	-	-	-	-	0	
742	Maint. Production Equipment	PDAYXT	24	0	-	-	-	0	0	-	-	-	-	0	
-	Sub-total		167,763	209	-	-	-	209	12	-	-	-	-	12	
-	Other Gas Supply Expenses		-	-	-	-	-	-	-	-	-	-	-	-	
807	Purchased Gas Expense	COM1	138,244	-	1,937	-	-	1,937	-	17,153	-	-	-	17,153	
807	Purchased Gas Expense	COM1XT_COM	408,694	-	7,092	-	-	7,092	-	14,162	-	-	-	14,162	
-	Sub-total		546,938	-	9,029	-	-	9,029	-	31,316	-	-	-	31,316	
Natural Gas Underground Storage - Labor															
-	JP Storage Balancing - DIR	COM1	85,295	-	1,195	-	-	1,195	-	10,583	-	-	-	10,583	
814	Operation Supv & Eng	STOR_OML	63,386	1,026	-	-	-	1,026	1,155	-	-	-	-	1,155	
818	Oper Compressor Sta Exp	STORPT	96,571	1,563	-	-	-	1,563	1,760	-	-	-	-	1,760	
841	Operating Labor & Expenses	STORPT	133,457	2,159	-	-	-	2,159	2,432	-	-	-	-	2,432	
830	Maint Supv & Engineering	STORPT	63,966	1,035	-	-	-	1,035	1,165	-	-	-	-	1,165	
834	Maint Compressor Sta Equip	STORPT	107,617	1,741	-	-	-	1,741	1,961	-	-	-	-	1,961	
835	Maint M&R Sta Equip	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total		550,292	7,524	1,195	-	-	8,719	8,472	10,583	-	-	-	19,056	
Natural Gas Local Storage - Labor															
843	Maint Struc & Impro	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	
843	Maintenance of Gas Holders	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	
844	Maintenance of Vaporizing Equipment	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	
844	Maint Measur & Reg	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	
844	Other Gas Maintenance	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total		-	-	-	-	-	-	-	-	-	-	-	-	
Transmission - Labor															
856	Oper Mains Expenses	PAVG	34,939	189	-	-	-	189	1,579	-	-	-	-	1,579	
857	Oper Meas & Reg Sta Exp	PAVG	10,410	56	-	-	-	56	470	-	-	-	-	470	
862	Maint Structures & Improvements	PAVG	56,391	305	-	-	-	305	2,549	-	-	-	-	2,549	
863	Maint Supv & Eng	PAVG	59,078	320	-	-	-	320	2,670	-	-	-	-	2,670	
865	Maint Structures	PAVG	25	0	-	-	-	0	1	-	-	-	-	1	
867	Maint Other Equipment	PAVG	18,917	102	-	-	-	102	855	-	-	-	-	855	
-	Sub-total		179,760	974	-	-	-	974	8,124	-	-	-	-	8,124	

Puget Sound Energy
2009 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Labor O & M Expenses															
Production Expense - Labor															
710	Oper. Supervision and Engineering	PROD_OML	-	-	-	-	-	-	-	-	-	-	-	-	
717	LPG Expenses	PDAYXT	167,714	-	-	-	-	-	-	-	-	-	-	-	
735	Misc. Production Expenses	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	
741	Maint. Structures and Improvements	PDAYXT	24	-	-	-	-	-	-	-	-	-	-	-	
742	Maint. Production Equipment	PDAYXT	24	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total		167,763	-	-	-	-	-	-	-	-	-	-	-	
-	Other Gas Supply Expenses		-	-	-	-	-	-	-	-	-	-	-	-	
807	Purchased Gas Expense	COM1	138,244	-	4,322	-	-	-	4,322	-	-	-	-	-	
807	Purchased Gas Expense	COM1XT_COM	408,694	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total		546,938	-	4,322	-	-	-	4,322	-	-	-	-	-	
Natural Gas Underground Storage - Labor															
-	JP Storage Balancing - DIR	COM1	85,295	-	2,667	-	-	-	2,667	-	-	-	-	-	
814	Operation Supv & Eng	STOR_OML	63,386	-	-	-	-	-	-	-	-	-	-	-	
818	Oper Compressor Sta Exp	STORPT	96,571	-	-	-	-	-	-	-	-	-	-	-	
841	Operating Labor & Expenses	STORPT	133,457	-	-	-	-	-	-	-	-	-	-	-	
830	Maint Supv & Engineering	STORPT	63,966	-	-	-	-	-	-	-	-	-	-	-	
834	Maint Compressor Sta Equip	STORPT	107,617	-	-	-	-	-	-	-	-	-	-	-	
835	Maint M&R Sta Equip	STORPT	-	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total		550,292	-	2,667	-	-	-	2,667	-	-	-	-	-	
Natural Gas Local Storage - Labor															
843	Maint Struc & Impro	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	
843	Maintenance of Gas Holders	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	
844	Maintenance of Vaporizing Equipment	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	
844	Maint Measur & Reg	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	
844	Other Gas Maintenance	LNGPLT	-	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total		-	-	-	-	-	-	-	-	-	-	-	-	
Transmission - Labor															
856	Oper Mains Expenses	PAVG	34,939	463	-	-	-	-	463	-	-	-	-	-	
857	Oper Meas & Reg Sta Exp	PAVG	10,410	138	-	-	-	-	138	-	-	-	-	-	
862	Maint Structures & Improvements	PAVG	56,391	747	-	-	-	-	747	-	-	-	-	-	
863	Maint Supv & Eng	PAVG	59,078	782	-	-	-	-	782	-	-	-	-	-	
865	Maint Structures	PAVG	25	0	-	-	-	-	0	-	-	-	-	-	
867	Maint Other Equipment	PAVG	18,917	251	-	-	-	-	251	-	-	-	-	-	
-	Sub-total		179,760	2,381	-	-	-	-	2,381	-	-	-	-	-	

Puget Sound Energy
2009 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

				Residential (16,23,53)						Comm. & Indus. (31,61)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
Distribution - Labor															
870	Oper Supv & Engineering	DIST_OML	625,785	149,247	2,349	289,044	121	-	440,761	50,922	842	80,222	6,403	-	138,389
871	Oper Load Dispatching	COM1	156,265	-	77,999	-	-	-	77,999	-	27,966	-	-	-	27,966
874	Oper Mains & Services Exp	DMAINS_SERV	6,016,180	2,546,061	-	1,578,770	-	-	4,124,831	868,868	-	492,454	-	-	1,361,322
875	Oper Meas & Reg Sta Gen	PAVG	1,227,313	782,048	-	-	-	-	782,048	266,590	-	-	-	-	266,590
876	Oper Meas & Reg Sta Indus	INDUSMR	325,226	-	-	2,101	-	-	2,101	-	-	198,983	-	-	198,983
878	Oper Meter & House Reg	MRHREG	3,858,052	-	-	2,945,612	-	-	2,945,612	-	-	856,250	-	-	856,250
879	Oper Customer Install Exp	CUSINSTL	4,138,536	-	-	3,601,903	-	-	3,601,903	-	-	511,239	-	-	511,239
880	Oper Other Expense	DISTOM	840,170	212,805	2,369	398,658	-	-	613,832	72,610	849	101,367	-	-	174,827
887	Maint Mains	DMAINS	1,945,413	1,264,377	-	-	-	-	1,264,377	431,481	-	-	-	-	431,481
889	Maint Meas & Reg Sta Gen	PAVG	128,306	81,757	-	-	-	-	81,757	27,870	-	-	-	-	27,870
890	Maint Meas & Reg Sta Ind	INDUSMR	278,939	-	-	1,802	-	-	1,802	-	-	170,663	1,802	-	170,663
892	Maint Services	DSERV	557,892	-	-	419,675	-	-	419,675	-	-	130,906	-	-	130,906
893	Maint Meters & House Reg	MRHREG	868,326	-	-	662,965	-	-	662,965	-	-	192,715	-	-	192,715
894	Maint Other Equipment	DMAINT	709,728	218,269	-	275,908	-	-	494,177	74,480	-	89,579	-	-	164,059
-	Direct Assign to Sales		331,199	-	-	-	4,127	-	4,127	-	-	-	219,041	-	219,041
-	Direct Assignment to Transport		24,794	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		22,032,125	5,254,564	82,718	10,176,437	4,248	-	15,517,967	1,792,822	29,658	2,824,377	225,444	-	4,872,301
Customer Accounts Expense - Labor															
901	Supervision - Customer Accounting	CUSTACC	16,593	-	-	7,483	7,008	-	14,492	-	-	653	900	-	1,553
902	Meter Reading Expenses	MR_EXP	521,343	-	-	-	462,871	-	462,871	-	-	-	49,810	-	49,810
903	Cust. Records & Coll. Exp.	EXP903	7,389,790	-	-	6,382,377	4,932	-	6,387,309	-	-	500,666	135,390	-	636,056
905	Misc. Customer Accounts Expense	CUSTACC	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		7,927,726	-	-	6,389,860	474,812	-	6,864,672	-	-	501,319	186,100	-	687,419
Customer Service & Information Expenses - Labor															
908	Customer Assistance Expenses	EXP908	893,390	-	-	404,655	-	-	404,655	-	-	25,454	168,094	-	193,547
909	Information, Instructional Advertising	CUSTXT	266,477	-	-	246,238	-	-	246,238	-	-	19,346	-	-	19,346
-	Sub-total		1,159,867	-	-	650,894	-	-	650,894	-	-	44,799	168,094	-	212,893
Sales Expense - Labor															
912	Demonstrating and Selling	CUSTXT	29,647	-	-	27,395	-	-	27,395	-	-	2,152	-	-	2,152
-	Sub-total		29,647	-	-	27,395	-	-	27,395	-	-	2,152	-	-	2,152
-	TOTAL LABOR O & M EXPENSES		32,594,117	5,813,954	446,968	17,244,586	479,060	-	23,984,568	1,969,441	160,259	3,372,648	579,637	-	6,081,985

Puget Sound Energy
2009 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)						Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Distribution - Labor															
870	Oper Supv & Engineering	DIST_OML	625,785	11,889	342	7,465	2,279	23	21,998	6,903	376	1,543	253	501	9,575
871	Oper Load Dispatching	COM1	156,265	-	11,368	-	-	-	11,368	-	12,467	-	-	-	12,467
874	Oper Mains & Services Exp	DMAINS_SERV	6,016,180	203,442	-	15,847	-	-	219,289	115,841	-	6,847	-	-	122,689
875	Oper Meas & Reg Sta Gen	PAVG	1,227,313	61,412	-	-	-	-	61,412	38,893	-	-	-	-	38,893
876	Oper Meas & Reg Sta Indus	INDUSMR	325,226	-	-	78,567	-	-	78,567	-	-	19,851	-	-	19,851
878	Oper Meter & House Reg	MRHREG	3,858,052	-	-	47,178	-	-	47,178	-	-	2,910	-	-	2,910
879	Oper Customer Install Exp	CUSINSTL	4,138,536	-	-	21,338	-	-	21,338	-	-	1,319	-	-	1,319
880	Oper Other Expense	DISTOM	840,170	16,962	345	5,157	-	-	22,464	9,811	379	876	-	-	11,066
887	Maint Mains	DMAINS	1,945,413	101,029	-	-	-	-	101,029	57,527	-	-	-	-	57,527
889	Maint Meas & Reg Sta Gen	PAVG	128,306	6,420	-	-	-	-	6,420	4,066	-	-	-	-	4,066
890	Maint Meas & Reg Sta Ind	INDUSMR	278,939	-	-	67,385	-	-	67,385	-	-	17,026	-	-	17,026
892	Maint Services	DSERV	557,892	-	-	4,213	-	-	4,213	-	-	1,820	-	-	1,820
893	Maint Meters & House Reg	MRHREG	868,326	-	-	10,618	-	-	10,618	-	-	655	-	-	655
894	Maint Other Equipment	DMAINT	709,728	17,419	-	5,049	-	-	22,468	9,997	-	1,473	-	-	11,470
-	Direct Assign to Sales		331,199	-	-	-	77,955	-	77,955	-	-	-	8,644	-	8,644
-	Direct Assignment to Transport		24,794	-	-	-	-	775	775	-	-	-	-	17,133	17,133
-	Sub-total		22,032,125	418,573	12,056	262,817	80,234	798	774,477	243,038	13,221	54,320	8,896	17,634	337,110
Customer Accounts Expense - Labor															
901	Supervision - Customer Accounting	CUSTACC	16,593	-	-	29	150	16	196	-	-	0	53	165	218
902	Meter Reading Expenses	MR_EXP	521,343	-	-	-	4,042	76	4,119	-	-	-	747	1,745	2,492
903	Cust. Records & Coll. Exp.	EXP903	7,389,790	-	-	18,783	82,722	13,795	115,300	-	-	293	38,944	128,118	167,355
905	Misc. Customer Accounts Expense	CUSTACC	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		7,927,726	-	-	18,812	86,915	13,888	119,614	-	-	293	39,744	130,028	170,065
Customer Service & Information Expenses - Labor															
908	Customer Assistance Expenses	EXP908	893,390	-	-	443	30,963	-	31,406	-	-	39	1,063	1,260	2,362
909	Information, Instructional Advertising	CUSTXT	266,477	-	-	742	-	-	742	-	-	11	-	-	11
-	Sub-total		1,159,867	-	-	1,185	30,963	-	32,148	-	-	51	1,063	1,260	2,373
Sales Expense - Labor															
912	Demonstrating and Selling	CUSTXT	29,647	-	-	83	-	-	83	-	-	1	-	-	1
-	Sub-total		29,647	-	-	83	-	-	83	-	-	1	-	-	1
-	TOTAL LABOR O & M EXPENSES		32,594,117	456,475	64,681	282,896	198,111	14,685	1,016,849	253,951	38,864	54,665	49,704	148,922	546,106

Puget Sound Energy
2009 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Distribution - Labor															
870	Oper Supv & Engineering	DIST_OML	625,785	1,322	66	1,507	586	-	3,480	7,781	584	284	41	95	8,785
871	Oper Load Dispatching	COM1	156,265	-	2,189	-	-	-	2,189	-	19,389	-	-	-	19,389
874	Oper Mains & Services Exp	DMAINS_SERV	6,016,180	22,740	-	2,895	-	-	25,635	122,365	-	1,362	-	-	123,726
875	Oper Meas & Reg Sta Gen	PAVG	1,227,313	6,647	-	-	-	-	6,647	55,470	-	-	-	-	55,470
876	Oper Meas & Reg Sta Indus	INDUSMR	325,226	-	-	19,365	-	-	19,365	-	-	4,080	-	-	4,080
878	Oper Meter & House Reg	MRHREG	3,858,052	-	-	6,040	-	-	6,040	-	-	-	-	-	-
879	Oper Customer Install Exp	CUSINSTL	4,138,536	-	-	2,709	-	-	2,709	-	-	-	-	-	-
880	Oper Other Expense	DISTOM	840,170	1,888	66	807	-	-	2,761	10,920	589	135	-	-	11,644
887	Maint Mains	DMAINS	1,945,413	11,293	-	-	-	-	11,293	60,767	-	-	-	-	60,767
889	Maint Meas & Reg Sta Gen	PAVG	128,306	695	-	-	-	-	695	5,799	-	-	-	-	5,799
890	Maint Meas & Reg Sta Ind	INDUSMR	278,939	-	-	16,609	-	-	16,609	-	-	3,499	-	-	3,499
892	Maint Services	DSERV	557,892	-	-	770	-	-	770	-	-	362	-	-	362
893	Maint Meters & House Reg	MRHREG	868,326	-	-	1,359	-	-	1,359	-	-	-	-	-	-
894	Maint Other Equipment	DMaint	709,728	1,943	-	990	-	-	2,933	10,846	-	284	-	-	11,130
-	Direct Assign to Sales		331,199	-	-	-	20,038	-	20,038	-	-	-	1,394	-	1,394
-	Direct Assignment to Transport		24,794	-	-	-	-	-	-	-	-	-	-	3,255	3,255
-	Sub-total		22,032,125	46,527	2,322	53,051	20,624	-	122,524	273,947	20,562	10,005	1,435	3,350	309,300
Customer Accounts Expense - Labor															
901	Supervision - Customer Accounting	CUSTACC	16,593	-	-	5	49	-	54	-	-	0	23	35	58
902	Meter Reading Expenses	MR_EXP	521,343	-	-	-	1,160	-	1,160	-	-	-	202	321	523
903	Cust. Records & Coll. Exp.	EXP903	7,389,790	-	-	3,436	28,750	-	32,186	-	-	28	18,462	27,795	46,285
905	Misc. Customer Accounts Expense	CUSTACC	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total		7,927,726	-	-	3,441	29,959	-	33,400	-	-	28	18,687	28,151	46,866
Customer Service & Information Expenses - Labor															
908	Customer Assistance Expenses	EXP908	893,390	-	-	76	9,762	-	9,838	-	-	9	197	157	364
909	Information, Instructional Advertising	CUSTXT	266,477	-	-	136	-	-	136	-	-	4	-	-	4
-	Sub-total		1,159,867	-	-	212	9,762	-	9,974	-	-	13	197	157	368
Sales Expense - Labor															
912	Demonstrating and Selling	CUSTXT	29,647	-	-	15	-	-	15	-	-	0	-	-	0
-	Sub-total		29,647	-	-	15	-	-	15	-	-	0	-	-	0
-	TOTAL LABOR O & M EXPENSES		32,594,117	55,233	12,546	56,719	60,345	-	184,843	290,555	62,461	10,047	20,319	31,659	415,041

Puget Sound Energy
2009 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Distribution - Labor															
870	Oper Supv & Engineering	DIST_OML	625,785	2,390	147	153	-	106	2,796	-	-	-	-	-	
871	Oper Load Dispatching	COM1	156,265	-	4,886	-	-	-	4,886	-	-	-	-	-	
874	Oper Mains & Services Exp	DMAINS_SERV	6,016,180	38,137	-	552	-	-	38,689	-	-	-	-	-	
875	Oper Meas & Reg Sta Gen	PAVG	1,227,313	16,253	-	-	-	-	16,253	-	-	-	-	-	
876	Oper Meas & Reg Sta Indus	INDUSMR	325,226	-	-	2,279	-	-	2,279	-	-	-	-	-	
878	Oper Meter & House Reg	MRHREG	3,858,052	-	-	62	-	-	62	-	-	-	-	-	
879	Oper Customer Install Exp	CUSINSTL	4,138,536	-	-	29	-	-	29	-	-	-	-	-	
880	Oper Other Expense	DISTOM	840,170	3,363	148	65	-	-	3,577	-	-	-	-	-	
887	Maint Mains	DMAINS	1,945,413	18,939	-	-	-	-	18,939	-	-	-	-	-	
889	Maint Meas & Reg Sta Gen	PAVG	128,306	1,699	-	-	-	-	1,699	-	-	-	-	-	
890	Maint Meas & Reg Sta Ind	INDUSMR	278,939	-	-	1,955	-	-	1,955	-	-	-	-	-	
892	Maint Services	DSERV	557,892	-	-	147	-	-	147	-	-	-	-	-	
893	Maint Meters & House Reg	MRHREG	868,326	-	-	14	-	-	14	-	-	-	-	-	
894	Maint Other Equipment	DMAINT	709,728	3,360	-	132	-	-	3,491	-	-	-	-	-	
-	Direct Assign to Sales		331,199	-	-	-	-	-	-	-	-	-	-	-	
-	Direct Assignment to Transport		24,794	-	-	-	-	3,631	3,631	-	-	-	-	-	
-	Sub-total		22,032,125	84,141	5,181	5,386	-	3,737	98,446	-	-	-	-	-	
Customer Accounts Expense - Labor															
901	Supervision - Customer Accounting	CUSTACC	16,593	-	-	0	-	11	11	-	-	12	-	12	
902	Meter Reading Expenses	MR_EXP	521,343	-	-	-	-	368	368	-	-	-	-	-	
903	Cust. Records & Coll. Exp.	EXP903	7,389,790	-	-	110	-	5,188	5,298	-	-	-	-	-	
905	Misc. Customer Accounts Expense	CUSTACC	-	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total		7,927,726	-	-	110	-	5,567	5,677	-	-	12	-	12	
Customer Service & Information Expenses - Labor															
908	Customer Assistance Expenses	EXP908	893,390	-	-	(0)	-	1,023	1,023	-	-	-	250,195	250,195	
909	Information, Instructional Advertising	CUSTXT	266,477	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total		1,159,867	-	-	(0)	-	1,023	1,023	-	-	-	250,195	250,195	
Sales Expense - Labor															
912	Demonstrating and Selling	CUSTXT	29,647	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total		29,647	-	-	-	-	-	-	-	-	-	-	-	
-	TOTAL LABOR O & M EXPENSES		32,594,117	86,522	12,171	5,496	-	10,328	114,516	-	-	12	250,195	250,207	

Puget Sound Energy
2009 Gas General Rate Case
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Proposed Test Year With Gas

				Residential (16,23,53)						Comm. & Indus. (31,61)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
Depreciation Expense															
403	Production Depreciation Expense	PRODPT	60,469	43,436	-	-	-	-	43,436	14,541	-	-	-	-	14,541
403	JP Balancing Depreciation Expense	COM1	147,406	-	73,577	-	-	-	73,577	-	26,381	-	-	-	26,381
403	Storage Depreciation Expense	STORPT	803,598	560,515	-	-	-	-	560,515	168,034	-	-	-	-	168,034
403	Transmission Depreciation Expense	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution Depreciation Expense	DISTPT	71,422,347	26,370,898	-	23,086,341	-	-	49,457,239	8,998,782	-	6,909,799	-	-	15,908,582
403	Rental Depreciation Expense	DIR386	7,744,459	-	-	-	-	-	-	-	-	-	-	-	-
403	General Depreciation Expense	GENPLT	7,108,443	1,702,518	62,982	3,300,150	72,336	-	5,137,986	577,729	22,582	717,658	87,522	-	1,405,492
403	Depr. Expense - FAS 143	DMAINS	1,563,100	1,015,902	-	-	-	-	1,015,902	346,686	-	-	-	-	346,686
404	Amort. Ltd - Term Plant	PLT	15,213,901	5,623,002	-	4,747,915	-	-	10,370,916	1,911,656	-	1,421,063	-	-	3,332,719
407	Amortization of Property Losses	PLT	-	-	-	-	-	-	-	-	-	-	-	-	-
407	Regulatory Debits	SGTREV	2,981,704	-	1,930,052	-	-	-	1,930,052	-	643,625	-	-	-	643,625
407	Regulatory Credits	SGTREV	(1,414,931)	-	(915,882)	-	-	-	(915,882)	-	(305,424)	-	-	-	(305,424)
411	Accretion Exp - FAS143	DMAINS	404,887	263,147	-	-	-	-	263,147	89,801	-	-	-	-	89,801
414	Gains/Losses Property Sales	GENPLT	(151,356)	(36,251)	(1,341)	(70,268)	(1,540)	-	(109,400)	(12,301)	(481)	(15,281)	(1,864)	-	(29,926)
-	TOTAL DEPRECIATION EXPENSES		105,884,027	35,543,167	1,149,388	31,064,138	70,795	-	67,827,488	12,094,929	386,683	9,033,240	85,659	-	21,600,510
Taxes (other than income)															
408	Taxes other than Income Taxes - DIR Sales		168,978	-	-	-	3,017	-	3,017	-	-	-	106,375	-	106,375
408	Taxes other than Income Taxes - DIR Transpor		40,105	-	-	-	-	-	-	-	-	-	-	-	-
408	Other Taxes - DIR Sales Procurement		39,214	-	-	-	36,236	-	36,236	-	-	-	2,847	-	2,847
408	Other Taxes - DIR Rental	DIR386	19,320	-	-	-	-	-	-	-	-	-	-	-	-
408	Taxes Other than Income Taxes	PLT	28,936,332	10,694,761	-	9,030,375	-	-	19,725,136	3,635,906	-	2,702,814	-	-	6,338,720
408	Other Taxes - Rate Inc Rel	PLT	1,168,016	431,694	-	364,511	-	-	796,206	146,763	-	109,099	-	-	255,863
408	Other Taxes - Gas Cost Rel	GASREV	31,564,644	-	19,662,604	-	-	-	19,662,604	-	7,009,400	-	-	-	7,009,400
-	TOTAL TAXES OTHER THAN INCOME		61,936,610	11,126,456	19,662,604	9,394,886	39,252	-	40,223,198	3,782,670	7,009,400	2,811,913	109,222	-	13,713,205
TOTAL EXPENSES			1,084,773,770	134,011,465	451,183,663	95,368,334	14,675,346	-	695,238,808	45,689,591	161,478,294	23,201,725	3,994,605	-	234,364,215
INCOME TAXES & ITC															
	DIT, utility operating income	BASE	52,881,609	19,815,794	79,989	16,063,613	282,984	-	36,242,380	6,732,810	28,680	4,602,016	106,344	-	11,469,851
	Provision for DIT - credit	BASE	(10,319,883)	(3,867,066)	(15,610)	(3,134,825)	(55,224)	-	(7,072,726)	(1,313,913)	(5,597)	(898,087)	(20,753)	-	(2,238,349)
	ITC adjustments	BASE	(637,077)	(238,725)	(964)	(193,522)	(3,409)	-	(436,620)	(81,112)	(346)	(55,442)	(1,281)	-	(138,180)
	FIT Current	BASE	(7,399,021)	(2,772,561)	(11,192)	(2,247,568)	(39,594)	-	(5,070,915)	(942,033)	(4,013)	(643,899)	(14,879)	-	(1,604,824)
	FIT Current - Rate Incr. Rel.	BASE	10,182,701	3,815,661	15,402	3,093,154	54,490	-	6,978,708	1,296,447	5,522	886,148	20,477	-	2,208,595
	TOTAL INCOME TAXES & ITC		44,708,329	16,753,103	67,626	13,580,852	239,246	-	30,640,827	5,692,200	24,247	3,890,738	89,908	-	9,697,093

Puget Sound Energy
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Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)						Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Depreciation Expense															
403	Production Depreciation Expense	PRODPT	60,469	2,358	-	-	-	-	2,358	55	-	-	-	-	55
403	JP Balancing Depreciation Expense	COM1	147,406	-	10,724	-	-	-	10,724	-	11,760	-	-	-	11,760
403	Storage Depreciation Expense	STORPT	803,598	38,653	-	-	-	-	38,653	8,751	-	-	-	-	8,751
403	Transmission Depreciation Expense	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution Depreciation Expense	DISTPT	71,422,347	2,105,154	-	510,757	-	-	2,615,912	1,205,975	-	144,794	-	-	1,350,769
403	Rental Depreciation Expense	DIR386	7,744,459	-	-	-	-	-	-	-	-	-	-	-	-
403	General Depreciation Expense	GENPLT	7,108,443	134,367	9,110	58,121	29,914	2,217	233,729	75,107	5,148	12,621	7,505	22,486	122,868
403	Depr. Expense - FAS 143	DMAINS	1,563,100	81,175	-	-	-	-	81,175	46,222	-	-	-	-	46,222
404	Amort. Ltd - Term Plant	PLT	15,213,901	446,228	-	105,042	-	-	551,270	250,667	-	29,778	-	-	280,446
407	Amortization of Property Losses	PLT	-	-	-	-	-	-	-	-	-	-	-	-	-
407	Regulatory Debits	SGTREV	2,981,704	-	220,949	-	-	-	220,949	-	58,652	-	-	-	58,652
407	Regulatory Credits	SGTREV	(1,414,931)	-	(104,849)	-	-	-	(104,849)	-	(27,833)	-	-	-	(27,833)
411	Accretion Exp - FAS143	DMAINS	404,887	21,027	-	-	-	-	21,027	11,973	-	-	-	-	11,973
414	Gains/Losses Property Sales	GENPLT	(151,356)	(2,861)	(194)	(1,238)	(637)	(47)	(4,977)	(1,599)	(110)	(269)	(160)	(479)	(2,616)
-	TOTAL DEPRECIATION EXPENSES		105,884,027	2,826,102	135,739	672,682	29,277	2,170	3,665,970	1,597,151	47,618	186,925	7,345	22,008	1,861,047
Taxes (other than income)															
408	Taxes other than Income Taxes - DIR Sales		168,978	-	-	-	37,219	-	37,219	-	-	-	8,154	-	8,154
408	Taxes other than Income Taxes - DIR Transpor		40,105	-	-	-	-	2,332	2,332	-	-	-	-	28,361	28,361
408	Other Taxes - DIR Sales Procurement		39,214	-	-	-	109	-	109	-	-	-	2	-	2
408	Other Taxes - DIR Rental	DIR386	19,320	-	-	-	-	-	-	-	-	-	-	-	-
408	Taxes Other than Income Taxes	PLT	28,936,332	848,711	-	199,786	-	-	1,048,497	476,761	-	56,637	-	-	533,398
408	Other Taxes - Rate Inc Rel	PLT	1,168,016	34,258	-	8,064	-	-	42,323	19,244	-	2,286	-	-	21,531
408	Other Taxes - Gas Cost Rel	GASREV	31,564,644	-	2,747,277	-	-	-	2,747,277	-	578,457	-	-	-	578,457
-	TOTAL TAXES OTHER THAN INCOME		61,936,610	882,970	2,747,277	207,850	37,329	2,332	3,877,757	496,005	578,457	58,923	8,155	28,361	1,169,903
TOTAL EXPENSES			1,084,773,770	12,276,676	64,280,674	1,535,388	1,031,588	57,867	79,182,192	4,356,612	13,876,788	370,550	218,276	697,658	19,519,885
INCOME TAXES & ITC															
	DIT, utility operating income	BASE	52,881,609	1,572,930	11,606	361,939	30,709	1,913	1,979,097	884,173	9,086	97,009	7,092	20,090	1,017,451
	Provision for DIT - credit	BASE	(10,319,883)	(306,958)	(2,265)	(70,633)	(5,993)	(373)	(386,222)	(172,547)	(1,773)	(18,931)	(1,384)	(3,921)	(198,556)
	ITC adjustments	BASE	(637,077)	(18,949)	(140)	(4,360)	(370)	(23)	(23,843)	(10,652)	(109)	(1,169)	(85)	(242)	(12,257)
	FIT Current	BASE	(7,399,021)	(220,079)	(1,624)	(50,641)	(4,297)	(268)	(276,909)	(123,711)	(1,271)	(13,573)	(992)	(2,811)	(142,358)
	FIT Current - Rate Incr. Rel.	BASE	10,182,701	302,878	2,235	69,694	5,913	368	381,088	170,253	1,750	18,680	1,366	3,868	195,917
	TOTAL INCOME TAXES & ITC		44,708,329	1,329,821	9,812	305,999	25,962	1,617	1,673,212	747,517	7,682	82,015	5,996	16,985	860,195

Puget Sound Energy
2009 Gas General Rate Case
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Proposed Test Year With Gas

				Limited Interruptible (86)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
Depreciation Expense															
403	Production Depreciation Expense	PRODPT	60,469	75	-	-	-	-	75	4	-	-	-	-	4
403	JP Balancing Depreciation Expense	COM1	147,406	-	2,065	-	-	-	2,065	-	18,290	-	-	-	18,290
403	Storage Depreciation Expense	STORPT	803,598	13,002	-	-	-	-	13,002	14,642	-	-	-	-	14,642
403	Transmission Depreciation Expense	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	-
403	Distribution Depreciation Expense	DISTPT	71,422,347	234,908	-	108,461	-	-	343,368	1,300,577	-	28,507	-	-	1,329,084
403	Rental Depreciation Expense	DIR386	7,744,459	-	-	-	-	-	-	-	-	-	-	-	-
403	General Depreciation Expense	GENPLT	7,108,443	16,001	1,768	11,836	9,112	-	38,716	83,739	8,311	2,377	3,068	4,780	102,275
403	Depr. Expense - FAS 143	DMAINS	1,563,100	9,074	-	-	-	-	9,074	48,825	-	-	-	-	48,825
404	Amort. Ltd - Term Plant	PLT	15,213,901	52,240	-	22,306	-	-	74,546	271,839	-	5,863	-	-	277,702
407	Amortization of Property Losses	PLT	-	-	-	-	-	-	-	-	-	-	-	-	-
407	Regulatory Debits	SGTREV	2,981,704	-	41,959	-	-	-	41,959	-	82,452	-	-	-	82,452
407	Regulatory Credits	SGTREV	(1,414,931)	-	(19,911)	-	-	-	(19,911)	-	(39,126)	-	-	-	(39,126)
411	Accretion Exp - FAS143	DMAINS	404,887	2,350	-	-	-	-	2,350	12,647	-	-	-	-	12,647
414	Gains/Losses Property Sales	GENPLT	(151,356)	(341)	(38)	(252)	(194)	-	(824)	(1,783)	(177)	(51)	(65)	(102)	(2,178)
-	TOTAL DEPRECIATION EXPENSES		105,884,027	327,310	25,843	142,350	8,918	-	504,421	1,730,489	69,749	36,696	3,003	4,679	1,844,616
Taxes (other than income)															
408	Taxes other than Income Taxes - DIR Sales		168,978	-	-	-	11,263	-	11,263	-	-	-	2,950	-	2,950
408	Taxes other than Income Taxes - DIR Transpor		40,105	-	-	-	-	-	-	-	-	-	-	5,803	5,803
408	Other Taxes - DIR Sales Procurement		39,214	-	-	-	20	-	20	-	-	-	1	-	1
408	Other Taxes - DIR Rental	DIR386	19,320	-	-	-	-	-	-	-	-	-	-	-	-
408	Taxes Other than Income Taxes	PLT	28,936,332	99,359	-	42,425	-	-	141,784	517,029	-	11,151	-	-	528,180
408	Other Taxes - Rate Inc Rel	PLT	1,168,016	4,011	-	1,712	-	-	5,723	20,870	-	450	-	-	21,320
408	Other Taxes - Gas Cost Rel	GASREV	31,564,644	-	527,389	-	-	-	527,389	-	1,039,517	-	-	-	1,039,517
-	TOTAL TAXES OTHER THAN INCOME		61,936,610	103,369	527,389	44,138	11,283	-	686,179	537,899	1,039,517	11,601	2,950	5,803	1,597,770
TOTAL EXPENSES			1,084,773,770	1,890,994	12,496,244	303,725	299,933	-	14,990,897	5,615,028	25,062,525	70,240	78,378	142,883	30,969,054
INCOME TAXES & ITC															
	DIT, utility operating income	BASE	52,881,609	186,026	2,245	76,894	9,113	-	274,278	963,501	14,361	18,937	2,737	4,239	1,003,775
	Provision for DIT - credit	BASE	(10,319,883)	(36,303)	(438)	(15,006)	(1,779)	-	(53,526)	(188,028)	(2,803)	(3,696)	(534)	(827)	(195,887)
	ITC adjustments	BASE	(637,077)	(2,241)	(27)	(926)	(110)	-	(3,304)	(11,608)	(173)	(228)	(33)	(51)	(12,093)
	FIT Current	BASE	(7,399,021)	(26,028)	(314)	(10,759)	(1,275)	-	(38,376)	(134,810)	(2,009)	(2,650)	(383)	(593)	(140,445)
	FIT Current - Rate Incr. Rel.	BASE	10,182,701	35,820	432	14,806	1,755	-	52,814	185,528	2,765	3,647	527	816	193,283
	TOTAL INCOME TAXES & ITC		44,708,329	157,274	1,898	65,009	7,705	-	231,886	814,584	12,141	16,011	2,314	3,584	848,634

Puget Sound Energy
2009 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Depreciation Expense															
403	Production Depreciation Expense	PRODPT	60,469	-	-	-	-	-	-	-	-	-	-	-	
403	JP Balancing Depreciation Expense	COM1	147,406	-	4,609	-	-	-	4,609	-	-	-	-	-	
403	Storage Depreciation Expense	STORPT	803,598	-	-	-	-	-	-	-	-	-	-	-	
403	Transmission Depreciation Expense	TRANPT	-	-	-	-	-	-	-	-	-	-	-	-	
403	Distribution Depreciation Expense	DISTPT	71,422,347	403,428	-	13,965	-	-	417,393	-	-	-	-	-	
403	Rental Depreciation Expense	DIR386	7,744,459	-	-	-	-	-	-	-	7,744,459	-	-	7,744,459	
403	General Depreciation Expense	GENPLT	7,108,443	25,232	1,555	1,251	-	1,559	29,598	-	-	2	37,778	37,780	
403	Depr. Expense - FAS 143	DMAINS	1,563,100	15,217	-	-	-	-	15,217	-	-	-	-	-	
404	Amort. Ltd - Term Plant	PLT	15,213,901	82,969	-	2,872	-	-	85,841	-	-	240,462	-	240,462	
407	Amortization of Property Losses	PLT	-	-	-	-	-	-	-	-	-	-	-	-	
407	Regulatory Debits	SGTREV	2,981,704	-	4,016	-	-	-	4,016	-	-	-	-	-	
407	Regulatory Credits	SGTREV	(1,414,931)	-	(1,906)	-	-	-	(1,906)	-	-	-	-	-	
411	Accretion Exp - FAS143	DMAINS	404,887	3,942	-	-	-	-	3,942	-	-	-	-	-	
414	Gains/Losses Property Sales	GENPLT	(151,356)	(537)	(33)	(27)	-	(33)	(630)	-	-	(0)	(804)	(804)	
-	TOTAL DEPRECIATION EXPENSES		105,884,027	530,250	8,241	18,062	-	1,526	558,080	-	-	7,984,922	36,974	8,021,896	
Taxes (other than income)															
408	Taxes other than Income Taxes - DIR Sales		168,978	-	-	-	-	-	-	-	-	-	-	-	
408	Taxes other than Income Taxes - DIR Transpor		40,105	-	-	-	-	3,609	3,609	-	-	-	-	-	
408	Other Taxes - DIR Sales Procurement		39,214	-	-	-	-	-	-	-	-	-	-	-	
408	Other Taxes - DIR Rental	DIR386	19,320	-	-	-	-	-	-	-	19,320	-	-	19,320	
408	Taxes Other than Income Taxes	PLT	28,936,332	157,804	-	5,463	-	-	163,266	-	-	457,350	-	457,350	
408	Other Taxes - Rate Inc Rel	PLT	1,168,016	6,370	-	220	-	-	6,590	-	-	18,461	-	18,461	
408	Other Taxes - Gas Cost Rel	GASREV	31,564,644	-	-	-	-	-	-	-	-	-	-	-	
-	TOTAL TAXES OTHER THAN INCOME		61,936,610	164,173	-	5,683	-	3,609	173,465	-	-	495,131	-	495,131	
TOTAL EXPENSES			1,084,773,770	1,033,759	59,656	34,745	-	78,002	1,206,162	-	-	8,838,135	464,423	9,302,558	
INCOME TAXES & ITC															
	DIT, utility operating income	BASE	52,881,609	292,996	3,214	9,457	-	1,561	307,227	-	-	559,959	27,591	587,550	
	Provision for DIT - credit	BASE	(10,319,883)	(57,178)	(627)	(1,846)	-	(305)	(59,956)	-	-	(109,276)	(5,384)	(114,661)	
	ITC adjustments	BASE	(637,077)	(3,530)	(39)	(114)	-	(19)	(3,701)	-	-	(6,746)	(332)	(7,078)	
	FIT Current	BASE	(7,399,021)	(40,995)	(450)	(1,323)	-	(218)	(42,986)	-	-	(78,348)	(3,860)	(82,208)	
	FIT Current - Rate Incr. Rel.	BASE	10,182,701	56,418	619	1,821	-	301	59,159	-	-	107,824	5,313	113,137	
	TOTAL INCOME TAXES & ITC		44,708,329	247,711	2,717	7,995	-	1,320	259,743	-	-	473,413	23,327	496,740	

Puget Sound Energy
2009 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Residential (16,23,53)						Comm. & Indus. (31,61)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
GAS COSTS															
Demand Costs															
Supply Costs															
-	Winter Firm	SEAS2_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	Peaking Firm	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total Supply		-	-	-	-	-	-	-	-	-	-	-	-	
Storage Costs															
-	Clay Basin Demand	SEAS2_DEM	3,828,951	2,472,850	-	-	-	-	2,472,850	832,031	-	-	-	-	832,031
-	Clay Basin Capacity	SEAS2_DEM	3,829,246	2,473,040	-	-	-	-	2,473,040	832,095	-	-	-	-	832,095
-	NW P/L SGS-2 Jackson Prairie Del.	JPTF2_DEM	262,872	187,154	-	-	-	-	187,154	62,686	-	-	-	-	62,686
-	NW P/L SGS-2 Jackson Prairie Deliv. Bal.	COM1GS	48,219	-	24,068	-	-	-	24,068	-	8,630	-	-	-	8,630
-	NW P/L SGS-2 Jackson Prairie Capacity	JPTF2_DEM	228,272	162,520	-	-	-	-	162,520	54,435	-	-	-	-	54,435
-	NW P/L SGS-2 Jackson Prairie Cap. Bal.	COM1GS	41,872	-	20,900	-	-	-	20,900	-	7,494	-	-	-	7,494
-	NW P/L LS-1 + Gig Harbor LNG Demand	PDAYXT	785,871	564,508	-	-	-	-	564,508	188,973	-	-	-	-	188,973
-	NW P/L LS-1 + Gig Harbor LNG Capacity	PDAYXT	299,254	214,961	-	-	-	-	214,961	71,960	-	-	-	-	71,960
-	Sub-total Storage		9,324,556	6,075,032	44,969	-	-	-	6,120,001	2,042,179	16,123	-	-	-	2,058,302
Pipeline Costs															
-	Northwest Pipeline TF-1 Annual Firm	TF1_DEM	63,731,300	41,806,417	-	-	-	-	41,806,417	14,334,965	-	-	-	-	14,334,965
-	Everett Delta Delivery Service	TF1_DEM	279,134	183,106	-	-	-	-	183,106	62,785	-	-	-	-	62,785
-	Gas Transmission Northwest (GTN)	TF1_DEM	3,688,884	2,419,832	-	-	-	-	2,419,832	829,734	-	-	-	-	829,734
-	Westcoast	TF1_DEM	16,939,438	11,111,921	-	-	-	-	11,111,921	3,810,157	-	-	-	-	3,810,157
-	NOVA & ANG	TF1_DEM	6,345,310	4,162,392	-	-	-	-	4,162,392	1,427,239	-	-	-	-	1,427,239
-	TF-2 Related to Jackson Prairie	JPTF2_DEM	2,493,408	1,775,202	-	-	-	-	1,775,202	594,591	-	-	-	-	594,591
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	457,371	-	228,295	-	-	-	228,295	-	81,855	-	-	-	81,855
-	TF-2 Related to LS-1	PDAYXT	468,000	336,175	-	-	-	-	336,175	112,537	-	-	-	-	112,537
-	Sub-total Transportation Costs		94,402,845	61,795,045	228,295	-	-	-	62,023,340	21,172,008	81,855	-	-	-	21,253,862
Other															
-	Capacity Release	TF1_DEM	(5,012,925)	(3,288,375)	-	-	-	-	(3,288,375)	(1,127,548)	-	-	-	-	(1,127,548)
-	Recovered from Schedule 57	COM1XT_DEM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total Other		(5,012,925)	(3,288,375)	-	-	-	-	(3,288,375)	(1,127,548)	-	-	-	-	(1,127,548)
TOTAL DEMAND COSTS			98,714,476	64,581,702	273,264	-	-	-	64,854,966	22,086,638	97,978	-	-	-	22,184,616

Puget Sound Energy
2009 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Large Volume (41,41T)					Interruptible (85, 85T)						
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
GAS COSTS															
Demand Costs															
Supply Costs															
-	Winter Firm	SEAS2_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	Peaking Firm	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total Supply		-	-	-	-	-	-	-	-	-	-	-	-	
Storage Costs															
-	Clay Basin Demand	SEAS2_DEM	3,828,951	286,212	-	-	-	-	286,212	62,211	-	-	-	-	62,211
-	Clay Basin Capacity	SEAS2_DEM	3,829,246	286,234	-	-	-	-	286,234	62,215	-	-	-	-	62,215
-	NW P/L SGS-2 Jackson Prairie Del.	JPTF2_DEM	262,872	11,075	-	-	-	-	11,075	589	-	-	-	-	589
-	NW P/L SGS-2 Jackson Prairie Deliv. Bal.	COM1GS	48,219	-	3,508	-	-	-	3,508	-	3,847	-	-	-	3,847
-	NW P/L SGS-2 Jackson Prairie Capacity	JPTF2_DEM	228,272	9,617	-	-	-	-	9,617	512	-	-	-	-	512
-	NW P/L SGS-2 Jackson Prairie Cap. Bal.	COM1GS	41,872	-	3,046	-	-	-	3,046	-	3,341	-	-	-	3,341
-	NW P/L LS-1 + Gig Harbor LNG Demand	PDAYXT	785,871	30,639	-	-	-	-	30,639	717	-	-	-	-	717
-	NW P/L/LS-1 + Gig Harbor LNG Capacity	PDAYXT	299,254	11,667	-	-	-	-	11,667	273	-	-	-	-	273
-	Sub-total Storage		9,324,556	635,446	6,554	-	-	-	642,000	126,517	7,187	-	-	-	133,704
Pipeline Costs															
-	Northwest Pipeline TF-1 Annual Firm	TF1_DEM	63,731,300	4,457,750	-	-	-	-	4,457,750	834,397	-	-	-	-	834,397
-	Everett Delta Delivery Service	TF1_DEM	279,134	19,524	-	-	-	-	19,524	3,655	-	-	-	-	3,655
-	Gas Transmission Northwest (GTN)	TF1_DEM	3,688,884	258,023	-	-	-	-	258,023	48,296	-	-	-	-	48,296
-	Westcoast	TF1_DEM	16,939,438	1,184,846	-	-	-	-	1,184,846	221,778	-	-	-	-	221,778
-	NOVA & ANG	TF1_DEM	6,345,310	443,829	-	-	-	-	443,829	83,075	-	-	-	-	83,075
-	TF-2 Related to Jackson Prairie	JPTF2_DEM	2,493,408	105,051	-	-	-	-	105,051	5,590	-	-	-	-	5,590
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	457,371	-	33,273	-	-	-	33,273	-	36,489	-	-	-	36,489
-	TF-2 Related to LS-1	PDAYXT	468,000	18,246	-	-	-	-	18,246	427	-	-	-	-	427
-	Sub-total Transportation Costs		94,402,845	6,487,270	33,273	-	-	-	6,520,543	1,197,218	36,489	-	-	-	1,233,707
Other															
-	Capacity Release	TF1_DEM	(5,012,925)	(350,634)	-	-	-	-	(350,634)	(65,631)	-	-	-	-	(65,631)
-	Recovered from Schedule 57	COM1XT_DEM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total Other		(5,012,925)	(350,634)	-	-	-	-	(350,634)	(65,631)	-	-	-	-	(65,631)
TOTAL DEMAND COSTS			98,714,476	6,772,082	39,827	-	-	-	6,811,909	1,258,104	43,676	-	-	-	1,301,780

Puget Sound Energy
2009 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
GAS COSTS															
Demand Costs															
Supply Costs															
-	Winter Firm	SEAS2_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	Peaking Firm	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total Supply		-	-	-	-	-	-	-	-	-	-	-	-	
Storage Costs															
-	Clay Basin Demand	SEAS2_DEM	3,828,951	64,881	-	-	-	-	64,881	110,767	-	-	-	-	110,767
-	Clay Basin Capacity	SEAS2_DEM	3,829,246	64,886	-	-	-	-	64,886	110,775	-	-	-	-	110,775
-	NW P/L SGS-2 Jackson Prairie Del.	JPTF2_DEM	262,872	677	-	-	-	-	677	690	-	-	-	-	690
-	NW P/L SGS-2 Jackson Prairie Deliv. Bal.	COM1GS	48,219	-	676	-	-	-	676	-	5,983	-	-	-	5,983
-	NW P/L SGS-2 Jackson Prairie Capacity	JPTF2_DEM	228,272	588	-	-	-	-	588	599	-	-	-	-	599
-	NW P/L SGS-2 Jackson Prairie Cap. Bal.	COM1GS	41,872	-	587	-	-	-	587	-	5,196	-	-	-	5,196
-	NW P/L LS-1 + Gig Harbor LNG Demand	PDAYXT	785,871	978	-	-	-	-	978	55	-	-	-	-	55
-	NW P/L/LS-1 + Gig Harbor LNG Capacity	PDAYXT	299,254	373	-	-	-	-	373	21	-	-	-	-	21
-	Sub-total Storage		9,324,556	132,383	1,262	-	-	-	133,645	222,908	11,179	-	-	-	234,086
Pipeline Costs															
-	Northwest Pipeline TF-1 Annual Firm	TF1_DEM	63,731,300	821,530	-	-	-	-	821,530	1,476,241	-	-	-	-	1,476,241
-	Everett Delta Delivery Service	TF1_DEM	279,134	3,598	-	-	-	-	3,598	6,466	-	-	-	-	6,466
-	Gas Transmission Northwest (GTN)	TF1_DEM	3,688,884	47,552	-	-	-	-	47,552	85,448	-	-	-	-	85,448
-	Westcoast	TF1_DEM	16,939,438	218,358	-	-	-	-	218,358	392,377	-	-	-	-	392,377
-	NOVA & ANG	TF1_DEM	6,345,310	81,794	-	-	-	-	81,794	146,980	-	-	-	-	146,980
-	TF-2 Related to Jackson Prairie	JPTF2_DEM	2,493,408	6,426	-	-	-	-	6,426	6,548	-	-	-	-	6,548
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	457,371	-	6,408	-	-	-	6,408	-	56,751	-	-	-	56,751
-	TF-2 Related to LS-1	PDAYXT	468,000	583	-	-	-	-	583	33	-	-	-	-	33
-	Sub-total Transportation Costs		94,402,845	1,179,841	6,408	-	-	-	1,186,249	2,114,092	56,751	-	-	-	2,170,843
Other															
-	Capacity Release	TF1_DEM	(5,012,925)	(64,619)	-	-	-	-	(64,619)	(116,117)	-	-	-	-	(116,117)
-	Recovered from Schedule 57	COM1XT_DEM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Sub-total Other		(5,012,925)	(64,619)	-	-	-	-	(64,619)	(116,117)	-	-	-	-	(116,117)
TOTAL DEMAND COSTS			98,714,476	1,247,605	7,670	-	-	-	1,255,275	2,220,883	67,929	-	-	-	2,288,812

Puget Sound Energy
2009 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
GAS COSTS															
Demand Costs															
Supply Costs															
-	Winter Firm	SEAS2_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	Peaking Firm	PDAYXT	-	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total Supply		-	-	-	-	-	-	-	-	-	-	-	-	
Storage Costs															
-	Clay Basin Demand	SEAS2_DEM	3,828,951	-	-	-	-	-	-	-	-	-	-	-	
-	Clay Basin Capacity	SEAS2_DEM	3,829,246	-	-	-	-	-	-	-	-	-	-	-	
-	NW P/L SGS-2 Jackson Prairie Del.	JPTF2_DEM	262,872	-	-	-	-	-	-	-	-	-	-	-	
-	NW P/L SGS-2 Jackson Prairie Deliv. Bal.	COM1GS	48,219	-	1,508	-	-	-	1,508	-	-	-	-	-	
-	NW P/L SGS-2 Jackson Prairie Capacity	JPTF2_DEM	228,272	-	-	-	-	-	-	-	-	-	-	-	
-	NW P/L SGS-2 Jackson Prairie Cap. Bal.	COM1GS	41,872	-	1,309	-	-	-	1,309	-	-	-	-	-	
-	NW P/L LS-1 + Gig Harbor LNG Demand	PDAYXT	785,871	-	-	-	-	-	-	-	-	-	-	-	
-	NW P/L/LS-1 + Gig Harbor LNG Capacity	PDAYXT	299,254	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total Storage		9,324,556	-	2,817	-	-	-	2,817	-	-	-	-	-	
Pipeline Costs															
-	Northwest Pipeline TF-1 Annual Firm	TF1_DEM	63,731,300	-	-	-	-	-	-	-	-	-	-	-	
-	Everett Delta Delivery Service	TF1_DEM	279,134	-	-	-	-	-	-	-	-	-	-	-	
-	Gas Transmission Northwest (GTN)	TF1_DEM	3,688,884	-	-	-	-	-	-	-	-	-	-	-	
-	Westcoast	TF1_DEM	16,939,438	-	-	-	-	-	-	-	-	-	-	-	
-	NOVA & ANG	TF1_DEM	6,345,310	-	-	-	-	-	-	-	-	-	-	-	
-	TF-2 Related to Jackson Prairie	JPTF2_DEM	2,493,408	-	-	-	-	-	-	-	-	-	-	-	
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	457,371	-	14,300	-	-	-	14,300	-	-	-	-	-	
-	TF-2 Related to LS-1	PDAYXT	468,000	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total Transportation Costs		94,402,845	-	14,300	-	-	-	14,300	-	-	-	-	-	
Other															
-	Capacity Release	TF1_DEM	(5,012,925)	-	-	-	-	-	-	-	-	-	-	-	
-	Recovered from Schedule 57	COM1XT_DEM	-	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total Other		(5,012,925)	-	-	-	-	-	-	-	-	-	-	-	
TOTAL DEMAND COSTS			98,714,476	-	17,117	-	-	-	17,117	-	-	-	-	-	

Puget Sound Energy
2009 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

				Residential (16,23,53)						Comm. & Indus. (31,61)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
Variable Costs															
Supply Costs															
-	Annual Float Contracts	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Annual Contracts & Spot Purchases	COM1XT_COM	991,407,579	-	612,929,226	-	-	-	612,929,226	-	219,764,289	-	-	-	219,764,289
-	Peaking Firm	PDAYXT_COM	4,798,000	-	3,446,510	-	-	-	3,446,510	-	1,153,744	-	-	-	1,153,744
-	Withdrawals	SEAS2_COM	137,918,206	-	89,071,657	-	-	-	89,071,657	-	29,969,614	-	-	-	29,969,614
-	Injections	SEAS2_COM	(136,493,818)	-	(88,151,745)	-	-	-	(88,151,745)	-	(29,660,094)	-	-	-	(29,660,094)
-	Off System Sales Revenue	COM1XT_COM	(306,860,768)	-	(189,714,036)	-	-	-	(189,714,036)	-	(68,021,508)	-	-	-	(68,021,508)
-	Adjust for Rate Case Volumes	COM1XT_COM	(6,908,381)	-	(4,271,047)	-	-	-	(4,271,047)	-	(1,531,374)	-	-	-	(1,531,374)
-	Adjust for Rate Case Costs	COM1XT_COM	(922,507)	-	(570,332)	-	-	-	(570,332)	-	(204,491)	-	-	-	(204,491)
-	Sub-total Variable Supply Costs		682,938,312	-	422,740,233	-	-	-	422,740,233	-	151,470,179	-	-	-	151,470,179
Storage Costs															
-	LS-1 + Gig Harbor LNG Liquifaction	PDAYXT_COM	147,000	-	105,593	-	-	-	105,593	-	35,348	-	-	-	35,348
-	LS-1 + Gig Harbor LNG Vaporization	PDAYXT_COM	17,000	-	12,211	-	-	-	12,211	-	4,088	-	-	-	4,088
-	Clay Basin	SEAS2_COM	885,000	-	571,559	-	-	-	571,559	-	192,310	-	-	-	192,310
-	Sub-total Variable Storage Costs		1,049,000	-	689,364	-	-	-	689,364	-	231,746	-	-	-	231,746
Pipeline Costs															
-	TF-1 Commodity Costs	TF1_COM	2,970,783	-	1,948,772	-	-	-	1,948,772	-	668,213	-	-	-	668,213
-	TF-2 Related to Jackson Prairie	JPTF2_COM	259,165	-	184,515	-	-	-	184,515	-	61,802	-	-	-	61,802
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	47,539	-	23,729	-	-	-	23,729	-	8,508	-	-	-	8,508
-	TF-2 Related to LS-1	PDAYXT_COM	8,446	-	6,067	-	-	-	6,067	-	2,031	-	-	-	2,031
-	Gas Transmission Northwest (GTN)	TF1_COM	156,000	-	102,333	-	-	-	102,333	-	35,089	-	-	-	35,089
-	Westcoast	TF1_COM	-	-	-	-	-	-	-	-	-	-	-	-	
-	NOVA & ANG	TF1_COM	83,000	-	54,446	-	-	-	54,446	-	18,669	-	-	-	18,669
-	Sub-total Variable Pipeline Costs		3,524,933	-	2,319,862	-	-	-	2,319,862	-	794,311	-	-	-	794,311
TOTAL VARIABLE COSTS			687,512,245	-	425,749,459	-	-	-	425,749,459	-	152,496,237	-	-	-	152,496,237
TOTAL GAS COSTS			786,226,721	64,581,702	426,022,723	-	-	-	490,604,425	22,086,638	152,594,215	-	-	-	174,680,854
REVENUE															
480,481	Gas Revenues	GASREV	821,763,382	-	511,902,119	-	-	-	511,902,119	-	182,484,807	-	-	-	182,484,807
480,481	Res., Comm. & Indus. Sales	SALESREV	373,553,453	-	270,481,194	-	-	-	270,481,194	-	78,420,730	-	-	-	78,420,730
489	Rev From Transp. of Gas To Others	TRANSREV	13,373,648	-	-	-	-	-	-	-	-	-	-	-	-
-	Other Operating Revenue	OTHREV	7,870,675	-	5,915,128	-	-	-	5,915,128	-	1,781,746	-	-	-	1,781,746
-	Rental Revenue	DIR386	8,255,997	-	-	-	-	-	-	-	-	-	-	-	-
-	Summit Buyout Adjustment	GNRL_PLT	464,363	-	335,642	-	-	-	335,642	-	91,815	-	-	-	91,815
TOTAL REVENUE			1,225,281,518	-	788,634,083	-	-	-	788,634,083	-	262,779,099	-	-	-	262,779,099

Puget Sound Energy
2009 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

				Large Volume (41,41T)						Interruptible (85, 85T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Acct. No.	Account Description	Allocator	Total												
Variable Costs															
Supply Costs															
-	Annual Float Contracts	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	Annual Contracts & Spot Purchases	COM1XT_COM	991,407,579	-	88,210,388	-	-	-	88,210,388	-	18,944,279	-	-	-	18,944,279
-	Peaking Firm	PDAYXT_COM	4,798,000	-	187,064	-	-	-	187,064	-	4,375	-	-	-	4,375
-	Withdrawals	SEAS2_COM	137,918,206	-	10,309,321	-	-	-	10,309,321	-	2,240,815	-	-	-	2,240,815
-	Injections	SEAS2_COM	(136,493,818)	-	(10,202,848)	-	-	-	(10,202,848)	-	(2,217,672)	-	-	-	(2,217,672)
-	Off System Sales Revenue	COM1XT_COM	(306,860,768)	-	(27,302,905)	-	-	-	(27,302,905)	-	(5,863,639)	-	-	-	(5,863,639)
-	Adjust for Rate Case Volumes	COM1XT_COM	(6,908,381)	-	(614,673)	-	-	-	(614,673)	-	(132,009)	-	-	-	(132,009)
-	Adjust for Rate Case Costs	COM1XT_COM	(922,507)	-	(82,080)	-	-	-	(82,080)	-	(17,628)	-	-	-	(17,628)
-	Sub-total Variable Supply Costs		682,938,312	-	60,504,266	-	-	-	60,504,266	-	12,958,521	-	-	-	12,958,521
Storage Costs															
-	LS-1 + Gig Harbor LNG Liquefaction	PDAYXT_COM	147,000	-	5,731	-	-	-	5,731	-	134	-	-	-	134
-	LS-1 + Gig Harbor LNG Vaporization	PDAYXT_COM	17,000	-	663	-	-	-	663	-	16	-	-	-	16
-	Clay Basin	SEAS2_COM	885,000	-	66,153	-	-	-	66,153	-	14,379	-	-	-	14,379
-	Sub-total Variable Storage Costs		1,049,000	-	72,547	-	-	-	72,547	-	14,529	-	-	-	14,529
Pipeline Costs															
-	TF-1 Commodity Costs	TF1_COM	2,970,783	-	207,794	-	-	-	207,794	-	38,895	-	-	-	38,895
-	TF-2 Related to Jackson Prairie	JPTF2_COM	259,165	-	10,919	-	-	-	10,919	-	581	-	-	-	581
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	47,539	-	3,458	-	-	-	3,458	-	3,793	-	-	-	3,793
-	TF-2 Related to LS-1	PDAYXT_COM	8,446	-	329	-	-	-	329	-	8	-	-	-	8
-	Gas Transmission Northwest (GTN)	TF1_COM	156,000	-	10,912	-	-	-	10,912	-	2,042	-	-	-	2,042
-	Westcoast	TF1_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	NOVA & ANG	TF1_COM	83,000	-	5,806	-	-	-	5,806	-	1,087	-	-	-	1,087
-	Sub-total Variable Pipeline Costs		3,524,933	-	239,218	-	-	-	239,218	-	46,405	-	-	-	46,405
TOTAL VARIABLE COSTS			687,512,245	-	60,816,032	-	-	-	60,816,032	-	13,019,455	-	-	-	13,019,455
TOTAL GAS COSTS			786,226,721	6,772,082	60,855,859	-	-	-	67,627,941	1,258,104	13,063,131	-	-	-	14,321,235
REVENUE															
480,481	Gas Revenues	GASREV	821,763,382	-	71,523,420	-	-	-	71,523,420	-	15,059,735	-	-	-	15,059,735
480,481	Res., Comm. & Indus. Sales	SALESREV	373,553,453	-	17,831,161	-	-	-	17,831,161	-	1,740,233	-	-	-	1,740,233
489	Rev From Transp. of Gas To Others	TRANSREV	13,373,648	-	211,256	-	-	-	211,256	-	6,975,722	-	-	-	6,975,722
-	Other Operating Revenue	OTHREV	7,870,675	-	97,123	-	-	-	97,123	-	5,590	-	-	-	5,590
-	Rental Revenue	DIR386	8,255,997	-	-	-	-	-	-	-	-	-	-	-	-
-	Summit Buyout Adjustment	GNRL_PLT	464,363	-	15,268	-	-	-	15,268	-	8,026	-	-	-	8,026
TOTAL REVENUE			1,225,281,518	-	89,678,229	-	-	-	89,678,229	-	23,789,306	-	-	-	23,789,306

Puget Sound Energy
2009 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Limited Interruptible (86)						Non-Exclusive Interruptible (87, 87T)					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Variable Costs															
Supply Costs															
-	Annual Float Contracts	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-	
-	Annual Contracts & Spot Purchases	COM1XT_COM	991,407,579	-	17,204,864	-	-	-	17,204,864	-	34,354,534	-	-	-	34,354,534
-	Peaking Firm	PDAYXT_COM	4,798,000	-	5,973	-	-	-	5,973	-	334	-	-	-	334
-	Withdrawals	SEAS2_COM	137,918,206	-	2,336,991	-	-	-	2,336,991	-	3,989,808	-	-	-	3,989,808
-	Injections	SEAS2_COM	(136,493,818)	-	(2,312,855)	-	-	-	(2,312,855)	-	(3,948,602)	-	-	-	(3,948,602)
-	Off System Sales Revenue	COM1XT_COM	(306,860,768)	-	(5,325,255)	-	-	-	(5,325,255)	-	(10,633,425)	-	-	-	(10,633,425)
-	Adjust for Rate Case Volumes	COM1XT_COM	(6,908,381)	-	(119,888)	-	-	-	(119,888)	-	(239,391)	-	-	-	(239,391)
-	Adjust for Rate Case Costs	COM1XT_COM	(922,507)	-	(16,009)	-	-	-	(16,009)	-	(31,967)	-	-	-	(31,967)
-	Sub-total Variable Supply Costs		682,938,312	-	11,773,822	-	-	-	11,773,822	-	23,491,290	-	-	-	23,491,290
Storage Costs															
-	LS-1 + Gig Harbor LNG Liquefaction	PDAYXT_COM	147,000	-	183	-	-	-	183	-	10	-	-	-	10
-	LS-1 + Gig Harbor LNG Vaporization	PDAYXT_COM	17,000	-	21	-	-	-	21	-	1	-	-	-	1
-	Clay Basin	SEAS2_COM	885,000	-	14,996	-	-	-	14,996	-	25,602	-	-	-	25,602
-	Sub-total Variable Storage Costs		1,049,000	-	15,200	-	-	-	15,200	-	25,613	-	-	-	25,613
Pipeline Costs															
-	TF-1 Commodity Costs	TF1_COM	2,970,783	-	38,295	-	-	-	38,295	-	68,814	-	-	-	68,814
-	TF-2 Related to Jackson Prairie	JPTF2_COM	259,165	-	668	-	-	-	668	-	681	-	-	-	681
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	47,539	-	666	-	-	-	666	-	5,899	-	-	-	5,899
-	TF-2 Related to LS-1	PDAYXT_COM	8,446	-	11	-	-	-	11	-	1	-	-	-	1
-	Gas Transmission Northwest (GTN)	TF1_COM	156,000	-	2,011	-	-	-	2,011	-	3,614	-	-	-	3,614
-	Westcoast	TF1_COM	-	-	-	-	-	-	-	-	-	-	-	-	-
-	NOVA & ANG	TF1_COM	83,000	-	1,070	-	-	-	1,070	-	1,923	-	-	-	1,923
-	Sub-total Variable Pipeline Costs		3,524,933	-	42,720	-	-	-	42,720	-	80,930	-	-	-	80,930
TOTAL VARIABLE COSTS			687,512,245	-	11,831,742	-	-	-	11,831,742	-	23,597,833	-	-	-	23,597,833
TOTAL GAS COSTS			786,226,721	1,247,605	11,839,413	-	-	-	13,087,017	2,220,883	23,665,762	-	-	-	25,886,645
REVENUE															
480,481	Gas Revenues	GASREV	821,763,382	-	13,730,206	-	-	-	13,730,206	-	27,063,096	-	-	-	27,063,096
480,481	Res., Comm. & Indus. Sales	SALESREV	373,553,453	-	3,278,543	-	-	-	3,278,543	-	1,801,591	-	-	-	1,801,591
489	Rev From Transp. of Gas To Others	TRANSREV	13,373,648	-	-	-	-	-	-	-	4,558,720	-	-	-	4,558,720
-	Other Operating Revenue	OTHREV	7,870,675	-	9,312	-	-	-	9,312	-	14,991	-	-	-	14,991
-	Rental Revenue	DIR386	8,255,997	-	-	-	-	-	-	-	-	-	-	-	-
-	Summit Buyout Adjustment	GNRL_PLT	464,363	-	2,529	-	-	-	2,529	-	6,681	-	-	-	6,681
TOTAL REVENUE			1,225,281,518	-	17,020,590	-	-	-	17,020,590	-	33,445,079	-	-	-	33,445,079

Puget Sound Energy
2009 Gas General Rate Case
Account Detail by Classification and Rate Class

Proposed Test Year With Gas

Acct. No.	Account Description	Allocator	Total	Contracts						Rentals					
				DEM	COM	CUS	DIRS	DIRT	TOTAL	DEM	COM	CUS	DIRS	DIRT	TOTAL
Variable Costs															
Supply Costs															
-	Annual Float Contracts	COM1XT_COM	-	-	-	-	-	-	-	-	-	-	-	-	
-	Annual Contracts & Spot Purchases	COM1XT_COM	991,407,579	-	-	-	-	-	-	-	-	-	-	-	
-	Peaking Firm	PDAYXT_COM	4,798,000	-	-	-	-	-	-	-	-	-	-	-	
-	Withdrawals	SEAS2_COM	137,918,206	-	-	-	-	-	-	-	-	-	-	-	
-	Injections	SEAS2_COM	(136,493,818)	-	-	-	-	-	-	-	-	-	-	-	
-	Off System Sales Revenue	COM1XT_COM	(306,860,768)	-	-	-	-	-	-	-	-	-	-	-	
-	Adjust for Rate Case Volumes	COM1XT_COM	(6,908,381)	-	-	-	-	-	-	-	-	-	-	-	
-	Adjust for Rate Case Costs	COM1XT_COM	(922,507)	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total Variable Supply Costs		682,938,312	-	-	-	-	-	-	-	-	-	-	-	
Storage Costs															
-	LS-1 + Gig Harbor LNG Liquifaction	PDAYXT_COM	147,000	-	-	-	-	-	-	-	-	-	-	-	
-	LS-1 + Gig Harbor LNG Vaporization	PDAYXT_COM	17,000	-	-	-	-	-	-	-	-	-	-	-	
-	Clay Basin	SEAS2_COM	885,000	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total Variable Storage Costs		1,049,000	-	-	-	-	-	-	-	-	-	-	-	
Pipeline Costs															
-	TF-1 Commodity Costs	TF1_COM	2,970,783	-	-	-	-	-	-	-	-	-	-	-	
-	TF-2 Related to Jackson Prairie	JPTF2_COM	259,165	-	-	-	-	-	-	-	-	-	-	-	
-	TF-2 Related to Jackson Prairie Bal.	COM1GS	47,539	-	1,486	-	-	-	1,486	-	-	-	-	-	
-	TF-2 Related to LS-1	PDAYXT_COM	8,446	-	-	-	-	-	-	-	-	-	-	-	
-	Gas Transmission Northwest (GTN)	TF1_COM	156,000	-	-	-	-	-	-	-	-	-	-	-	
-	Westcoast	TF1_COM	-	-	-	-	-	-	-	-	-	-	-	-	
-	NOVA & ANG	TF1_COM	83,000	-	-	-	-	-	-	-	-	-	-	-	
-	Sub-total Variable Pipeline Costs		3,524,933	-	1,486	-	-	-	1,486	-	-	-	-	-	
TOTAL VARIABLE COSTS			687,512,245	-	1,486	-	-	-	1,486	-	-	-	-	-	
TOTAL GAS COSTS			786,226,721	-	18,603	-	-	-	18,603	-	-	-	-	-	
REVENUE															
480,481	Gas Revenues	GASREV	821,763,382	-	-	-	-	-	-	-	-	-	-	-	
480,481	Res., Comm. & Indus. Sales	SALESREV	373,553,453	-	-	-	-	-	-	-	-	-	-	-	
489	Rev From Transp. of Gas To Others	TRANSREV	13,373,648	-	1,627,949	-	-	-	1,627,949	-	-	-	-	-	
-	Other Operating Revenue	OTHREV	7,870,675	-	26	-	-	-	26	-	46,758	-	-	46,758	
-	Rental Revenue	DIR386	8,255,997	-	-	-	-	-	-	-	8,255,997	-	-	8,255,997	
-	Summit Buyout Adjustment	GNRL_PLT	464,363	-	1,934	-	-	-	1,934	-	2,468	-	-	2,468	
TOTAL REVENUE			1,225,281,518	-	1,629,909	-	-	-	1,629,909	-	8,305,223	-	-	8,305,223	