

**EXHIBIT NO. \_\_\_(JKP-21)  
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**

**FIFTH 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 Inputs**

No.	Account Description	Proposed Test Year With Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change Margin Only	Total Revenue Change	Adjusted Test Year
<b>RATE BASE</b>										
<b>Plant-in-Service</b>										
<b>Intangible Plant</b>										
301.0	Organization	158,692	158,692	158,692					-	158,692
302.0	Franchise and Consents	124,958	124,958	124,958					-	124,958
303.0	Misc. Intangible	115,384,420	115,384,420	115,384,420					-	115,384,420
	<b>Sub-total</b>	<b>115,668,071</b>	<b>115,668,071</b>	<b>115,668,071</b>					-	<b>115,668,071</b>
<b>Production and Gathering Plant</b>										
304.0	Land and Land Rights	153,211	153,211	153,211					-	153,211
305.0	Structures and Improvements	498,373	498,373	498,373					-	498,373
311.0	Liquefied Petroleum Gas Equipment	6,099,978	6,099,978	6,099,978					-	6,099,978
320.0	Other Equipment	4,853	4,853	4,853					-	4,853
	<b>Sub-total</b>	<b>6,756,415</b>	<b>6,756,415</b>	<b>6,756,415</b>					-	<b>6,756,415</b>
<b>Natural Gas Underground Storage</b>										
	JP Storage Balancing - DIR	3,900,374	3,900,374	3,900,374					-	3,900,374
350.0	Land and Land Rights	397,515	397,515	397,515					-	397,515
351.0	Structures and Improvements	456,321	456,321	456,321					-	456,321
352.0	Wells	10,409,689	10,409,689	10,409,689					-	10,409,689
353.0	Lines	1,601,063	1,601,063	1,601,063					-	1,601,063
354.0	Compressor Equipment	6,952,134	6,952,134	6,952,134					-	6,952,134
355.0	Measuring and Regulating Equipment	394,574	394,574	394,574					-	394,574
356.0	Purification Equipment	850,527	850,527	850,527					-	850,527
357.0	Other Equipment	201,505	201,505	201,505					-	201,505
	<b>Sub-total</b>	<b>25,163,703</b>	<b>25,163,703</b>	<b>25,163,703</b>					-	<b>25,163,703</b>
<b>Natural Gas Local Storage</b>										
360.0	Land & Land Rights	1,704,569	1,704,569	1,704,569					-	1,704,569
361.0	Structures & improvement	3,973,839	3,973,839	3,973,839					-	3,973,839
362.0	Gas Holders	3,683,221	3,683,221	3,683,221					-	3,683,221
363.0	Purification Equipment	3,978,020	3,978,020	3,978,020					-	3,978,020
364.0	Terminating & Processing	970,581	970,581	970,581					-	970,581
	<b>Sub-total</b>	<b>14,310,230</b>	<b>14,310,230</b>	<b>14,310,230</b>					-	<b>14,310,230</b>
<b>Transmission Plant</b>										
365.0	Land and Land Rights	-	-	-					-	-
366.0	Structures and Improvements	-	-	-					-	-
367.0	Mains	-	-	-					-	-
369.0	M&R Station Equipment	-	-	-					-	-
372.0	Easements	-	-	-					-	-
	<b>Sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>					-	<b>-</b>

**Puget Sound Energy  
2009 Gas General Rate Case  
Account Inputs**

No.	Account Description	Proposed Test Year With Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
<b>RATE BASE</b>										
<b>Plant-in-Service</b>										
<b>Intangible Plant</b>										
301.0	Organization	158,692								PLT
302.0	Franchise and Consents	124,958								PLT
303.0	Misc. Intangible	115,384,420								OML
	<b>Sub-total</b>	<b>115,668,071</b>								
<b>Production and Gathering Plant</b>										
304.0	Land and Land Rights	153,211								PRODPT
305.0	Structures and Improvements	498,373								PRODPT
311.0	Liquefied Petroleum Gas Equipment	6,099,978	F_PRODU	DEM	PDAYXT					
320.0	Other Equipment	4,853	F_PRODU	DEM	PDAYXT					
	<b>Sub-total</b>	<b>6,756,415</b>								
<b>Natural Gas Underground Storage</b>										
	JP Storage Balancing - DIR	3,900,374	F_STORG	COM		COM1				
350.0	Land and Land Rights	397,515	F_STORG	DEM	SEAS3_DEM					
351.0	Structures and Improvements	456,321	F_STORG	DEM	SEAS3_DEM					
352.0	Wells	10,409,689	F_STORG	DEM	SEAS3_DEM					
353.0	Lines	1,601,063	F_STORG	DEM	SEAS3_DEM					
354.0	Compressor Equipment	6,952,134	F_STORG	DEM	SEAS3_DEM					
355.0	Measuring and Regulating Equipment	394,574	F_STORG	DEM	SEAS3_DEM					
356.0	Purification Equipment	850,527	F_STORG	DEM	SEAS3_DEM					
357.0	Other Equipment	201,505	F_STORG	DEM	SEAS3_DEM					
	<b>Sub-total</b>	<b>25,163,703</b>								
<b>Natural Gas Local Storage</b>										
360.0	Land & Land Rights	1,704,569	F_STORG	DEM	SEAS3_DEM					
361.0	Structures & improvement	3,973,839	F_STORG	DEM	SEAS3_DEM					
362.0	Gas Holders	3,683,221	F_STORG	DEM	SEAS3_DEM					
363.0	Purification Equipment	3,978,020	F_STORG	DEM	SEAS3_DEM					
364.0	Terminating & Processing	970,581	F_STORG	DEM	SEAS3_DEM					
	<b>Sub-total</b>	<b>14,310,230</b>								
<b>Transmission Plant</b>										
365.0	Land and Land Rights	-								TRANPT
366.0	Structures and Improvements	-								TRANPT
367.0	Mains	-	F_TRANS	DEM	PAVG					
369.0	M&R Station Equipment	-	F_TRANS	DEM	PAVG					
372.0	Easements	-	F_TRANS	DEM	PAVG					
	<b>Sub-total</b>	<b>-</b>								

**Puget Sound Energy  
2009 Gas General Rate Case  
Account Inputs**

No.	Account Description	Proposed Test Year With Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change - Margin Only	Total Revenue Change	Adjusted Test Year
<b>Distribution Plant</b>										
373.0	Easements	-	-	-	-	-	-	-	-	-
374.0	Land and Land Rights	11,511,354	11,511,354	11,511,354	-	-	-	-	-	11,511,354
375.0	Structures and Improvements	8,265,674	8,265,674	8,265,674	-	-	-	-	-	8,265,674
376.0	Mains	1,155,712,477	1,155,712,477	1,155,712,477	-	-	-	-	-	1,155,712,477
378.0	Meas. & Reg. Station Equip.- Gen.	68,632,635	68,632,635	68,632,635	-	-	-	-	-	68,632,635
380.0	Services	616,573,592	616,573,592	616,573,592	-	-	-	-	-	616,573,592
380.0	Services - DIR	2,584,470	2,584,470	2,584,470	-	-	-	-	-	2,584,470
381.0	Meters	57,696,645	57,696,645	57,696,645	-	-	-	-	-	57,696,645
382.0	Meter Installations	135,342,639	135,342,639	135,342,639	-	-	-	-	-	135,342,639
383.0	House Regulators	13,157,615	13,157,615	13,157,615	-	-	-	-	-	13,157,615
384.0	House Regulators Installations	66,608,874	66,608,874	66,608,874	-	-	-	-	-	66,608,874
385.0	Indust. Meas. & Reg. Station Equip.	36,477,877	36,477,877	36,477,877	-	-	-	-	-	36,477,877
386.0	Rental Property on Customers Premise	35,741,370	35,741,370	35,741,370	-	-	-	-	-	35,741,370
387.0	Other Equipment	3,025,868	3,025,868	3,025,868	-	-	-	-	-	3,025,868
388.0	ARO	7,677,895	7,677,895	7,677,895	-	-	-	-	-	7,677,895
	<b>Sub-total</b>	<b>2,219,008,985</b>	<b>2,219,008,985</b>	<b>2,219,008,985</b>	-	-	-	-	-	<b>2,219,008,985</b>
<b>General Plant</b>										
389.0	Land and Land Rights	684,323	684,323	684,323	-	-	-	-	-	684,323
390.0	Structures and Improvements	34,078,469	34,078,469	34,078,469	-	-	-	-	-	34,078,469
391.0	Office Furniture and Equipment	48,605,642	48,605,642	48,605,642	-	-	-	-	-	48,605,642
392.0	Transportation Equipment	4,934,249	4,934,249	4,934,249	-	-	-	-	-	4,934,249
393.0	Stores Equipment	259,500	259,500	259,500	-	-	-	-	-	259,500
394.0	Tools, Shop, and Garage Equipment	11,376,494	11,376,494	11,376,494	-	-	-	-	-	11,376,494
395.0	Laboratory Equipment	2,209,605	2,209,605	2,209,605	-	-	-	-	-	2,209,605
396.0	Power Operated Equipment	1,798,688	1,798,688	1,798,688	-	-	-	-	-	1,798,688
397.0	Communication Equipment	21,697,959	21,697,959	21,697,959	-	-	-	-	-	21,697,959
398.0	Misc. Equipment	456,280	456,280	456,280	-	-	-	-	-	456,280
399.0	Other Intangible Property	23,857	23,857	23,857	-	-	-	-	-	23,857
	<b>Sub-total</b>	<b>126,125,066</b>	<b>126,125,066</b>	<b>126,125,066</b>	-	-	-	-	-	<b>126,125,066</b>
	<b>TOTAL PLANT-IN-SERVICE</b>	<b>2,507,032,469</b>	<b>2,507,032,469</b>	<b>2,507,032,469</b>	-	-	-	-	-	<b>2,507,032,469</b>

**Puget Sound Energy  
2009 Gas General Rate Case  
Account Inputs**

No.	Account Description	Proposed Test Year With Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
<b>Distribution Plant</b>										
373.0	Easements	-								DISTPT
374.0	Land and Land Rights	11,511,354								DISTPT
375.0	Structures and Improvements	8,265,674								DISTPT
376.0	Mains	1,155,712,477	F_DISTR	DEM	PA_MAINS					
378.0	Meas. & Reg. Station Equip.- Gen.	68,632,635	F_DISTR	DEM	PAVG					
380.0	Services	616,573,592	F_DISTR	CUS			SERV			
380.0	Services - DIR	2,584,470	F_DISTR	CUS			DIR380			
381.0	Meters	57,696,645	F_DISTR	CUS			MTRS_CUS			
382.0	Meter Installations	135,342,639	F_DISTR	CUS			MTRS_INST			
383.0	House Regulators	13,157,615	F_DISTR	CUS			MTRS_CUS			
384.0	House Regulators Installations	66,608,874	F_DISTR	CUS			MTRS_CUS			
385.0	Indust. Meas. & Reg. Station Equip.	36,477,877	F_DISTR	CUS			MTRS_385			
386.0	Rental Property on Customers Premise	35,741,370	F_DISTR	CUS			DIR386			
387.0	Other Equipment	3,025,868								DISTPT
388.0	ARO	7,677,895								DISTPT
	<b>Sub-total</b>	<b>2,219,008,985</b>								
<b>General Plant</b>										
389.0	Land and Land Rights	684,323								PLTXR
390.0	Structures and Improvements	34,078,469								PLTXR
391.0	Office Furniture and Equipment	48,605,642								OML
392.0	Transportation Equipment	4,934,249								OML
393.0	Stores Equipment	259,500								PLTXR
394.0	Tools, Shop, and Garage Equipment	11,376,494								OML
395.0	Laboratory Equipment	2,209,605								PLTXR
396.0	Power Operated Equipment	1,798,688								PLTXR
397.0	Communication Equipment	21,697,959								OML
398.0	Misc. Equipment	456,280								OML
399.0	Other Intangible Property	23,857								OML
	<b>Sub-total</b>	<b>126,125,066</b>								
	<b>TOTAL PLANT-IN-SERVICE</b>	<b>2,507,032,469</b>								

**Puget Sound Energy  
2009 Gas General Rate Case  
Account Inputs**

No.	Account Description	Proposed Test Year With Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change Margin Only	Total Revenue Change	Adjusted Test Year
<b>Accumulated Reserve</b>										
<b>Intangible Plant</b>										
301.0	Organization	-	-	-	-	-	-	-	-	-
302.0	Franchise and Consents	(23,373)	(23,373)	(23,373)	-	-	-	-	-	(23,373)
303.0	Misc. Intangible	(84,242,980)	(84,242,980)	(84,242,980)	-	-	-	-	-	(84,242,980)
	<b>Sub-total</b>	<b>(84,266,352)</b>	<b>(84,266,352)</b>	<b>(84,266,352)</b>	-	-	-	-	-	<b>(84,266,352)</b>
<b>Production and Gathering Plant</b>										
304.0	Land and Land Rights	-	-	-	-	-	-	-	-	-
305.0	Structures and Improvements	(460,745)	(460,745)	(460,745)	-	-	-	-	-	(460,745)
311.0	Liquefied Petroleum Gas Equipment	(5,107,022)	(5,107,022)	(5,107,022)	-	-	-	-	-	(5,107,022)
320.0	Other Equipment	(727)	(727)	(727)	-	-	-	-	-	(727)
	<b>Sub-total</b>	<b>(5,568,494)</b>	<b>(5,568,494)</b>	<b>(5,568,494)</b>	-	-	-	-	-	<b>(5,568,494)</b>
<b>Natural Gas Underground Storage</b>										
	JP Storage Balancing - DIR	(2,185,894)	(2,185,894)	(2,185,894)	-	-	-	-	-	(2,185,894)
350.0	Land and Land Rights	-	-	-	-	-	-	-	-	-
351.0	Structures and Improvements	(328,640)	(328,640)	(328,640)	-	-	-	-	-	(328,640)
352.0	Wells	(7,020,765)	(7,020,765)	(7,020,765)	-	-	-	-	-	(7,020,765)
353.0	Lines	(966,861)	(966,861)	(966,861)	-	-	-	-	-	(966,861)
354.0	Compressor Equipment	(3,257,329)	(3,257,329)	(3,257,329)	-	-	-	-	-	(3,257,329)
355.0	Measuring and Regulating Equipment	245,931	245,931	245,931	-	-	-	-	-	245,931
356.0	Purification Equipment	(510,164)	(510,164)	(510,164)	-	-	-	-	-	(510,164)
357.0	Other Equipment	(78,820)	(78,820)	(78,820)	-	-	-	-	-	(78,820)
	<b>Sub-total</b>	<b>(14,102,542)</b>	<b>(14,102,542)</b>	<b>(14,102,542)</b>	-	-	-	-	-	<b>(14,102,542)</b>
<b>Natural Gas Local Storage</b>										
360.0	Land & Land Rights	-	-	-	-	-	-	-	-	-
361.0	Structures & improvement	(482,552)	(482,552)	(482,552)	-	-	-	-	-	(482,552)
362.0	Gas Holders	(257,281)	(257,281)	(257,281)	-	-	-	-	-	(257,281)
363.0	Purification Equipment	(663,053)	(663,053)	(663,053)	-	-	-	-	-	(663,053)
364.0	Terminating & Processing	(299,061)	(299,061)	(299,061)	-	-	-	-	-	(299,061)
	<b>Sub-total</b>	<b>(1,701,947)</b>	<b>(1,701,947)</b>	<b>(1,701,947)</b>	-	-	-	-	-	<b>(1,701,947)</b>
<b>Transmission Plant</b>										
365.0	Land and Land Rights	-	-	-	-	-	-	-	-	-
366.0	Structures and Improvements	-	-	-	-	-	-	-	-	-
367.0	Mains	-	-	-	-	-	-	-	-	-
369.0	M&R Station Equipment	-	-	-	-	-	-	-	-	-
372.0	Easements	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>	-	-	-	-	-	-	-	-	-

**Puget Sound Energy  
2009 Gas General Rate Case  
Account Inputs**

No.	Account Description	Proposed Test Year With Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
<b>Accumulated Reserve</b>										
<b>Intangible Plant</b>										
301.0	Organization	-								PLT
302.0	Franchise and Consents	(23,373)								PLT
303.0	Misc. Intangible	(84,242,980)								OML
	<b>Sub-total</b>	<b>(84,266,352)</b>								
<b>Production and Gathering Plant</b>										
304.0	Land and Land Rights	-								PRODPT
305.0	Structures and Improvements	(460,745)								PRODPT
311.0	Liquefied Petroleum Gas Equipment	(5,107,022)	F_PRODU	DEM	PDAYXT					
320.0	Other Equipment	(727)	F_PRODU	DEM	PDAYXT					
	<b>Sub-total</b>	<b>(5,568,494)</b>								
<b>Natural Gas Underground Storage</b>										
	JP Storage Balancing - DIR	(2,185,894)	F_STORG	COM		COM1				
350.0	Land and Land Rights	-	F_STORG	DEM	SEAS3_DEM					
351.0	Structures and Improvements	(328,640)	F_STORG	DEM	SEAS3_DEM					
352.0	Wells	(7,020,765)	F_STORG	DEM	SEAS3_DEM					
353.0	Lines	(966,861)	F_STORG	DEM	SEAS3_DEM					
354.0	Compressor Equipment	(3,257,329)	F_STORG	DEM	SEAS3_DEM					
355.0	Measuring and Regulating Equipment	245,931	F_STORG	DEM	SEAS3_DEM					
356.0	Purification Equipment	(510,164)	F_STORG	DEM	SEAS3_DEM					
357.0	Other Equipment	(78,820)	F_STORG	DEM	SEAS3_DEM					
	<b>Sub-total</b>	<b>(14,102,542)</b>								
<b>Natural Gas Local Storage</b>										
360.0	Land & Land Rights	-	F_STORG	DEM	SEAS3_DEM					
361.0	Structures & improvement	(482,552)	F_STORG	DEM	SEAS3_DEM					
362.0	Gas Holders	(257,281)	F_STORG	DEM	SEAS3_DEM					
363.0	Purification Equipment	(663,053)	F_STORG	DEM	SEAS3_DEM					
364.0	Terminating & Processing	(299,061)	F_STORG	DEM	SEAS3_DEM					
	<b>Sub-total</b>	<b>(1,701,947)</b>								
<b>Transmission Plant</b>										
365.0	Land and Land Rights	-								TRANPT
366.0	Structures and Improvements	-	F_TRANS	DEM	PAVG					
367.0	Mains	-	F_TRANS	DEM	PAVG					
369.0	M&R Station Equipment	-	F_TRANS	DEM	PAVG					
372.0	Easements	-	F_TRANS	DEM	PAVG					
	<b>Sub-total</b>	<b>-</b>								

**Puget Sound Energy  
2009 Gas General Rate Case  
Account Inputs**

No.	Account Description	Proposed Test Year With Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change - Margin Only	Total Revenue Change	Adjusted Test Year
<b>Distribution Plant</b>										
373.0	Easements	(6,602)	(6,602)	(6,602)					-	(6,602)
374.0	Land and Land Rights	(428,164)	(428,164)	(428,164)					-	(428,164)
375.0	Structures and Improvements	(3,122,952)	(3,122,952)	(3,122,952)					-	(3,122,952)
376.0	Mains	(323,732,565)	(323,732,565)	(323,732,565)					-	(323,732,565)
378.0	Meas. & Reg. Station Equip.- Gen.	(13,671,116)	(13,671,116)	(13,671,116)					-	(13,671,116)
380.0	Services	(259,126,683)	(259,126,683)	(259,126,683)					-	(259,126,683)
380.0	Services - DIR	(1,070,730)	(1,070,730)	(1,070,730)					-	(1,070,730)
381.0	Meters	(18,052,674)	(18,052,674)	(18,052,674)					-	(18,052,674)
382.0	Meter Installations	(22,584,964)	(22,584,964)	(22,584,964)					-	(22,584,964)
383.0	House Regulators	(5,134,587)	(5,134,587)	(5,134,587)					-	(5,134,587)
384.0	House Regulators Installations	(10,269,597)	(10,269,597)	(10,269,597)					-	(10,269,597)
385.0	Indust. Meas. & Reg. Station Equip.	(10,791,048)	(10,791,048)	(10,791,048)					-	(10,791,048)
386.0	Rental Property on Customers Premise	(17,772,165)	(17,772,165)	(17,772,165)					-	(17,772,165)
387.0	Other Equipment	(759,516)	(759,516)	(759,516)					-	(759,516)
388.0	ARO	(3,728,956)	(3,728,956)	(3,728,956)					-	(3,728,956)
	<b>Sub-total</b>	<b>(690,252,318)</b>	<b>(690,252,318)</b>	<b>(690,252,318)</b>	-	-	-	-	-	<b>(690,252,318)</b>
<b>General Plant</b>										
389.0	Land and Land Rights	-	-	-					-	-
390.0	Structures and Improvements	(9,901,405)	(9,901,405)	(9,901,405)					-	(9,901,405)
391.0	Office Furniture and Equipment	(22,431,469)	(22,431,469)	(22,431,469)					-	(22,431,469)
392.0	Transportation Equipment	(653,694)	(653,694)	(653,694)					-	(653,694)
393.0	Stores Equipment	(206,499)	(206,499)	(206,499)					-	(206,499)
394.0	Tools, Shop, and Garage Equipment	(6,163,030)	(6,163,030)	(6,163,030)					-	(6,163,030)
395.0	Laboratory Equipment	(174,082)	(174,082)	(174,082)					-	(174,082)
396.0	Power Operated Equipment	(543,510)	(543,510)	(543,510)					-	(543,510)
397.0	Communication Equipment	(7,530,378)	(7,530,378)	(7,530,378)					-	(7,530,378)
398.0	Misc. Equipment	(237,312)	(237,312)	(237,312)					-	(237,312)
399.0	Other Intangible Plant	(48,027)	(48,027)	(48,027)					-	(48,027)
	<b>Sub-total</b>	<b>(47,889,407)</b>	<b>(47,889,407)</b>	<b>(47,889,407)</b>	-	-	-	-	-	<b>(47,889,407)</b>
<b>Other Assets</b>										
108.0	Retirement Work in Progress	3,017,534	3,017,534	3,017,534					-	3,017,534
230.0	Asset Retirement Obligations	(8,250,656)	(8,250,656)	(8,250,656)					-	(8,250,656)
253.0	Landlord Incentives	(4,133,435)	(4,133,435)	(4,133,435)					-	(4,133,435)
101.0	Plant in Service	(1,783)	(1,783)	(1,783)					-	(1,783)
	Other	11	11	11					-	11
	<b>Sub-total</b>	<b>(9,368,329)</b>	<b>(9,368,329)</b>	<b>(9,368,329)</b>	-	-	-	-	-	<b>(9,368,329)</b>
	<b>TOTAL ACCUMULATED RESERVE</b>	<b>(853,149,390)</b>	<b>(853,149,390)</b>	<b>(853,149,390)</b>	-	-	-	-	-	<b>(853,149,390)</b>
<b>Rate Base Adjustments and Working Capital</b>										
<b>Other Rate Base</b>										
n/a	Customer Advances for Construction	(27,028,861)	(27,028,861)	(27,028,861)					-	(27,028,861)
n/a	Gas Stored Underground - Non current	6,692,694	6,692,694	6,692,694					-	6,692,694
n/a	CIAC - Accum. Def. FIT.	5,299,100	5,299,100	5,299,100					-	5,299,100
n/a	Regulatory Asset, net of Accum. Amort.	527,725	527,725	527,725					-	527,725
n/a	Liberalized Depr.Tot. Accum. Def. FIT	(216,086,411)	(216,086,411)	(216,086,411)					-	(216,086,411)
n/a	Allowance for Working Capital	51,102,877	51,102,877	51,102,877					-	51,102,877
	<b>Total Other Rate Base</b>	<b>(179,492,876)</b>	<b>(179,492,876)</b>	<b>(179,492,876)</b>	-	-	-	-	-	<b>(179,492,876)</b>
	<b>TOTAL RATE BASE</b>	<b>1,474,390,203</b>	<b>1,474,390,203</b>	<b>1,474,390,203</b>	-	-	-	-	-	<b>1,474,390,203</b>

**Puget Sound Energy  
2009 Gas General Rate Case  
Account Inputs**

No.	Account Description	Proposed Test Year With Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
<b>Distribution Plant</b>										
373.0	Easements	(6,602)								DISTPT
374.0	Land and Land Rights	(428,164)								DISTPT
375.0	Structures and Improvements	(3,122,952)								DISTPT
376.0	Mains	(323,732,565)	F_DISTR	DEM	PA_MAINS					
378.0	Meas. & Reg. Station Equip.- Gen.	(13,671,116)	F_DISTR	DEM	PAVG					
380.0	Services	(259,126,683)	F_DISTR	CUS			SERV			
380.0	Services - DIR	(1,070,730)	F_DISTR	CUS			DIR380			
381.0	Meters	(18,052,674)	F_DISTR	CUS			MTRS_CUS			
382.0	Meter Installations	(22,584,964)	F_DISTR	CUS			MTRS_INST			
383.0	House Regulators	(5,134,587)	F_DISTR	CUS			MTRS_CUS			
384.0	House Regulators Installations	(10,269,597)	F_DISTR	CUS			MTRS_CUS			
385.0	Indust. Meas. & Reg. Station Equip.	(10,791,048)	F_DISTR	CUS			MTRS_385			
386.0	Rental Property on Customers Premise	(17,772,165)	F_DISTR	CUS			DIR386			
387.0	Other Equipment	(759,516)								DISTPT
388.0	ARO	(3,728,956)								DISTPT
	<b>Sub-total</b>	<b>(690,252,318)</b>								
<b>General Plant</b>										
389.0	Land and Land Rights	-								PLTXR
390.0	Structures and Improvements	(9,901,405)								PLTXR
391.0	Office Furniture and Equipment	(22,431,469)								OML
392.0	Transportation Equipment	(653,694)								OML
393.0	Stores Equipment	(206,499)								PLTXR
394.0	Tools, Shop, and Garage Equipment	(6,163,030)								OML
395.0	Laboratory Equipment	(174,082)								PLTXR
396.0	Power Operated Equipment	(543,510)								PLTXR
397.0	Communication Equipment	(7,530,378)								OML
398.0	Misc. Equipment	(237,312)								OML
399.0	Other Intangible Plant	(48,027)								OML
	<b>Sub-total</b>	<b>(47,889,407)</b>								
<b>Other Assets</b>										
108.0	Retirement Work in Progress	3,017,534								DISTPT
230.0	Asset Retirement Obligations	(8,250,656)								DISTPT
253.0	Landlord Incentives	(4,133,435)								DISTPT
101.0	Plant in Service	(1,783)								DISTPT
	Other	11								DISTPT
	<b>Sub-total</b>	<b>(9,368,329)</b>								
	<b>TOTAL ACCUMULATED RESERVE</b>	<b>(853,149,390)</b>								
<b>Rate Base Adjustments and Working Capital</b>										
<b>Other Rate Base</b>										
n/a	Customer Advances for Construction	(27,028,861)	F_DISTR	CUS			DIR252			
n/a	Gas Stored Underground - Non current	6,692,694	F_STORG	DEM	SEAS3_DEM					
n/a	CIAC - Accum. Def. FIT.	5,299,100	F_DISTR	CUS			DIR252			
n/a	Regulatory Asset, net of Accum. Amort.	527,725								NETPLT
n/a	Liberalized Depr.Tot. Accum. Def. FIT	(216,086,411)								NETPLT
n/a	Allowance for Working Capital	51,102,877								OM
	<b>Total Other Rate Base</b>	<b>(179,492,876)</b>								
	<b>TOTAL RATE BASE</b>	<b>1,474,390,203</b>								

**Puget Sound Energy  
2009 Gas General Rate Case  
Account Inputs**

No.	Account Description	Proposed Test Year With Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change Margin Only	Total Revenue Change	Adjusted Test Year
<b>EXPENSES</b>										
<b>O &amp; M Expenses</b>										
<b>Production Expense</b>										
717.0	LPG Expenses	302,554	295,336	295,336		7,218		-		302,554
735.0	Misc. Production Expenses	-	-	-				-		-
741.0	Main. Structures and Improvements	1,947	1,946	1,946		1		-		1,947
742.0	Maintenance of Production Equipment	314	313	313		1		-		314
	<b>Sub-total</b>	<b>304,815</b>	<b>297,595</b>	<b>297,595</b>	-	<b>7,220</b>	-	-	-	<b>304,815</b>
<b>Other Gas Supply Expenses</b>										
804.0	Natural Gas Purchases - City Gate	876,326,249	-				876,326,249	-		876,326,249
805.0	Other Gas Purchases	-	-				-	-		-
805.1	Purchased Gas Cost Adjustment	(74,042,005)	-				(74,042,005)	-		(74,042,005)
807.2	Oper. of Purch. Gas Measuring Sta.	445,857	439,911	439,911		5,946		-		445,857
807.4	Purch. Gas Calculation Exp.	442,051	425,402	425,402		16,649		-		442,051
808.1	Gas Withdrawn From Storage	122,432,247	-				122,432,247	-		122,432,247
808.2	Gas Delivered to Storage	(138,489,771)	-				(138,489,771)	-		(138,489,771)
812.0	Gas Used for Other Utility Operations	(190,993)	(190,993)	(190,993)		-		-		(190,993)
	<b>Sub-total</b>	<b>786,923,635</b>	<b>674,319</b>	<b>674,319</b>	-	<b>22,595</b>	<b>786,226,721</b>	-	-	<b>786,923,635</b>
<b>Underground Storage Expenses</b>										
	JP Storage Balancing - DIR	94,383	91,760	91,760		2,623		-		94,383
814.0	Operation Supv & Eng	75,572	72,947	72,947		2,625		-		75,572
816.0	Oper Wells Expense	9,735	9,735	9,735		-		-		9,735
817.0	Oper Lines Expense	5,881	5,881	5,881		-		-		5,881
818.0	Oper Compressor Sta Exp	124,421	120,152	120,152		4,269		-		124,421
819.0	Oper Compressor Sta Fuel	19,211	19,211	19,211		-		-		19,211
820.0	Oper Meas & Reg Sta Exp	-	-	-		-		-		-
821.0	Oper Purification Exp	-	-	-		-		-		-
823.0	Storage Gas Losses	-	-	-		-		-		-
824.0	Oper Other Expenses	15,507	15,507	15,507		-		-		15,507
825.0	Oper Storage Well Royalty	32,295	32,295	32,295		-		-		32,295
826.0	Oper Other Storage Rents	(2,436)	(2,436)	(2,436)		-		-		(2,436)
830.0	Maint Supv & Engineering	74,760	72,111	72,111		2,649		-		74,760
831.0	Maint Structures	2,002	2,002	2,002		-		-		2,002
832.0	Maint Reservoirs & Wells	2,270	2,270	2,270		-		-		2,270
833.0	Maint Of Lines	1,583	1,583	1,583		-		-		1,583
834.0	Maint Compressor Sta Equip	144,878	140,120	140,120		4,758		-		144,878
835.0	Maint M&R Sta Equip	-	-	-		-		-		-
836.0	Maint Purification Equip	1,862	1,862	1,862		-		-		1,862
837.0	Maint Other Equipment	7,002	7,002	7,002		-		-		7,002
	<b>Sub-total</b>	<b>608,925</b>	<b>592,001</b>	<b>592,001</b>	-	<b>16,924</b>	-	-	-	<b>608,925</b>
<b>Natural Gas Local Storage Expenses</b>										
841.0	Operating Labor & Expenses	315,956	309,183	309,183		6,773		-		315,956
843.2	Maint Struc & Impro	-	-	-		-		-		-
843.3	Maintenance of Gas Holders	-	-	-		-		-		-
843.6	Maintenance of Vaporizing Equipment	-	-	-		-		-		-
843.8	Maint Measur & Reg	-	-	-		-		-		-
843.9	Other Gas Maintenance	20	20	20		-		-		20
	<b>Sub-total</b>	<b>315,975</b>	<b>309,202</b>	<b>309,202</b>	-	<b>6,773</b>	-	-	-	<b>315,975</b>

**Puget Sound Energy  
2009 Gas General Rate Case  
Account Inputs**

No.	Account Description	Proposed Test Year With Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
<b>EXPENSES</b>										
<b>O &amp; M Expenses</b>										
<b>Production Expense</b>										
717.0	LPG Expenses	302,554	F_PRODU	DEM	PDAYXT					
735.0	Misc.Production Expenses	-	F_PRODU	DEM	PDAYXT					
741.0	Main.Structures and Improvements	1,947	F_PRODU	DEM	PDAYXT					
742.0	Maintenance of Production Equipment	314	F_PRODU	DEM	PDAYXT					
	<b>Sub-total</b>	<b>304,815</b>								
<b>Other Gas Supply Expenses</b>										
804.0	Natural Gas Purchases - City Gate	876,326,249								GAS
805.0	Other Gas Purchases	-								GAS
805.1	Purchased Gas Cost Adjustment	(74,042,005)								GAS
807.2	Oper.of Purch.Gas Measuring Sta.	445,857	F_PRODU	COM		COM1				
807.4	Purch.Gas Calculation Exp.	442,051	F_PRODU	COM		COM1XT_COM				
808.1	Gas Withdrawn From Storage	122,432,247								GAS
808.2	Gas Delivered to Storage	(138,489,771)								GAS
812.0	Gas Used for Other Utility Operations	(190,993)	F_PRODU	COM		COM1				
	<b>Sub-total</b>	<b>786,923,635</b>								
<b>Underground Storage Expenses</b>										
	JP Storage Balancing - DIR	94,383	F_STORG	COM		COM1				
814.0	Operation Supv & Eng	75,572								STOR_OML
816.0	Oper Wells Expense	9,735								STORPT
817.0	Oper Lines Expense	5,881								STORPT
818.0	Oper Compressor Sta Exp	124,421								STORPT
819.0	Oper Compressor Sta Fuel	19,211								STORPT
820.0	Oper Meas & Reg Sta Exp	-								STORPT
821.0	Oper Purification Exp	-								STORPT
823.0	Storage Gas Losses	-								STORPT
824.0	Oper Other Expenses	15,507								STORPT
825.0	Oper Storage Well Royalty	32,295								STORPT
826.0	Oper Other Storage Rents	(2,436)								STORPT
830.0	Maint Supv & Engineering	74,760								STORPT
831.0	Maint Structures	2,002								STORPT
832.0	Maint Reservoirs & Wells	2,270								STORPT
833.0	Maint Of Lines	1,583								STORPT
834.0	Maint Compressor Sta Equip	144,878								STORPT
835.0	Maint M&R Sta Equip	-								STORPT
836.0	Maint Purification Equip	1,862								STORPT
837.0	Maint Other Equipment	7,002								STORPT
	<b>Sub-total</b>	<b>608,925</b>								
<b>Natural Gas Local Storage Expenses</b>										
841.0	Operating Labor & Expenses	315,956								LNGPLT
843.2	Maint Struc & Impro	-								LNGPLT
843.3	Maintenance of Gas Holders	-								LNGPLT
843.6	Maintenance of Vaporizing Equipment	-								LNGPLT
843.8	Maint Measur & Reg	-								LNGPLT
843.9	Other Gas Maintenance	20								LNGPLT
	<b>Sub-total</b>	<b>315,975</b>								

**Puget Sound Energy  
2009 Gas General Rate Case  
Account Inputs**

No.	Account Description	Proposed Test Year With Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change - Margin Only	Total Revenue Change	Adjusted Test Year
<b>Transmission</b>										
850.0	Oper Supervision & Engineering	3,005	-	-	-	3,005	-	-	-	3,005
856.0	Oper Mains Expenses	65,317	63,854	63,854	-	1,463	-	-	-	65,317
857.0	Oper Meas & Reg Sta Exp	15,155	14,703	14,703	-	452	-	-	-	15,155
862.0	Maint Structures & Improvements	124,226	121,768	121,768	-	2,458	-	-	-	124,226
863.0	Maint Mains	164,856	162,296	162,296	-	2,560	-	-	-	164,856
864.0	Maint Supv & Eng	-	-	-	-	-	-	-	-	-
865.0	Maint Structures	3,644	3,643	3,643	-	1	-	-	-	3,644
867.0	Maint Other Equipment	28,843	28,017	28,017	-	826	-	-	-	28,843
	<b>Sub-total</b>	<b>405,046</b>	<b>394,280</b>	<b>394,280</b>	-	<b>10,765</b>	-	-	-	<b>405,046</b>
<b>Distribution</b>										
870.0	Oper Supv & Engineering	1,423,150	701,769	701,769	-	721,381	-	-	-	1,423,150
871.0	Oper Load Dispatching	177,089	170,559	170,559	-	6,530	-	-	-	177,089
874.0	Oper Mains & Services Exp	16,092,201	15,822,271	15,822,271	-	269,930	-	-	-	16,092,201
875.0	Oper Meas & Reg Sta Gen	1,774,055	1,713,591	1,713,591	-	60,464	-	-	-	1,774,055
876.0	Oper Meas & Reg Sta Indus	111,180	93,342	93,342	-	17,838	-	-	-	111,180
878.0	Oper Meter & House Reg	7,795,087	7,622,818	7,622,818	-	172,269	-	-	-	7,795,087
879.0	Oper Customer Install Exp	5,400,813	5,215,888	5,215,888	-	184,925	-	-	-	5,400,813
880.0	Oper Other Expense	3,112,257	3,074,776	3,074,776	-	37,481	-	-	-	3,112,257
881.0	Oper Rents Expense	199,475	199,475	199,475	-	-	-	-	-	199,475
887.0	Maint Mains	6,528,149	6,442,565	6,442,565	-	85,584	-	-	-	6,528,149
889.0	Maint Meas & Reg Sta Gen	510,754	505,109	505,109	-	5,645	-	-	-	510,754
890.0	Maint Meas & Reg Sta Ind	165,610	151,672	151,672	-	13,938	-	-	-	165,610
892.0	Maint Services	5,961,122	5,936,576	5,936,576	-	24,546	-	-	-	5,961,122
893.0	Maint Meters & House Reg	1,688,701	1,649,657	1,649,657	-	39,044	-	-	-	1,688,701
894.0	Maint Other Equipment	921,044	887,794	887,794	-	33,250	-	-	-	921,044
	Direct Assign to Sales	1,354,694	1,354,694	1,354,694	-	-	-	-	-	1,354,694
	Direct Assignment to Transport	70,174	70,174	70,174	-	-	-	-	-	70,174
	<b>Sub-total</b>	<b>53,285,555</b>	<b>51,612,730</b>	<b>51,612,730</b>	-	<b>1,672,825</b>	-	-	-	<b>53,285,555</b>
<b>Customer Accounts Expense</b>										
901.0	Supervision - Customer Accounting	21,103	20,379	-	20,379	724	-	-	-	21,103
902.0	Meter Reading Expense SALES	12,121,240	12,097,896	11,920,025	177,871	23,344	-	-	-	12,121,240
902.0	Meter Reading Expense TRANSPORT	58,660	58,545	58,545	-	115	-	-	-	58,660
903.0	Cust. Records & Collection Exp.	11,494,947	11,091,070	900,040	10,191,030	403,877	-	-	-	11,494,947
904.0	Uncollectible Accounts	1,141,890	1,818,713	1,818,713	-	(676,823)	-	-	-	1,141,890
904.0	Uncollectible Accounts - Gas Cost Rel	2,328,017	-	-	-	-	2,328,017	-	-	2,328,017
904.0	Uncollectible Accounts - Rate Inc Rel	86,147	-	-	-	-	-	86,147	86,147	86,147
905.0	Misc. Customer Accounts Expense	(43,385)	(43,385)	-	(43,385)	-	-	-	-	(43,385)
903.0	Direct Assign to Sales	514,684	514,684	514,684	-	-	-	-	-	514,684
903.0	Direct Assignment to Transport	291,126	291,126	291,126	-	-	-	-	-	291,126
	<b>Sub-total</b>	<b>28,014,429</b>	<b>25,849,028</b>	<b>15,503,132</b>	<b>10,345,895</b>	<b>(248,763)</b>	<b>2,328,017</b>	<b>86,147</b>	<b>86,147</b>	<b>28,014,429</b>
<b>Customer Service &amp; Information Expenses</b>										
908.0	Customer Assistance Expense - DIR Sales	430,225	430,225	430,225	-	-	-	-	-	430,225
908.0	Customer Assistance Expenses - DIR Transport	2,281	2,281	2,281	-	-	-	-	-	2,281
908.0	Customer Assistance Expenses	402,561	3,781,648	3,191,279	590,369	(3,379,087)	-	-	-	402,561
909.0	Information, Instructional Advertising	574,027	563,061	-	563,061	10,966	-	-	-	574,027
910.0	Misc. Cust. Serv. & Infor. Expenses	-	-	-	-	-	-	-	-	-
908.0	Conservation Amortization	0	7,669,601	7,669,601	-	(7,669,601)	-	-	-	0
	<b>Sub-total</b>	<b>1,409,094</b>	<b>12,446,816</b>	<b>11,293,386</b>	<b>1,153,430</b>	<b>(11,037,722)</b>	-	-	-	<b>1,409,094</b>
<b>Sales Expense</b>										
912.0	Demonstrating and Selling	53,526	52,345	52,345	-	1,181	-	-	-	53,526
913.0	Advertising Expenses	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>	<b>53,526</b>	<b>52,345</b>	<b>52,345</b>	-	<b>1,181</b>	-	-	-	<b>53,526</b>

**Puget Sound Energy  
2009 Gas General Rate Case  
Account Inputs**

No.	Account Description	Proposed Test Year With Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
<b>Transmission</b>										
850.0	Oper Supervision & Engineering	3,005	F_TRANS	DEM	PAVG					
856.0	Oper Mains Expenses	65,317	F_TRANS	DEM	PAVG					
857.0	Oper Meas & Reg Sta Exp	15,155	F_TRANS	DEM	PAVG					
862.0	Maint Structures & Improvements	124,226	F_TRANS	DEM	PAVG					
863.0	Maint Mains	164,856	F_TRANS	DEM	PAVG					
864.0	Maint Supv & Eng	-	F_TRANS	DEM	PAVG					
865.0	Maint Structures	3,644	F_TRANS	DEM	PAVG					
867.0	Maint Other Equipment	28,843	F_TRANS	DEM	PAVG					
	<b>Sub-total</b>	<b>405,046</b>								
<b>Distribution</b>										
870.0	Oper Supv & Engineering	1,423,150								DIST_OML
871.0	Oper Load Dispatching	177,089	F_DISTR	COM		COM1				
874.0	Oper Mains & Services Exp	16,092,201								DMAINS_SERV
875.0	Oper Meas & Reg Sta Gen	1,774,055	F_DISTR	DEM	PAVG					
876.0	Oper Meas & Reg Sta Indus	111,180								INDUSMR
878.0	Oper Meter & House Reg	7,795,087								MRHREG
879.0	Oper Customer Install Exp	5,400,813								CUSINSTL
880.0	Oper Other Expense	3,112,257								DISTOM
881.0	Oper Rents Expense	199,475	F_DISTR	CUS			DIR386			
887.0	Maint Mains	6,528,149								DMAINS
889.0	Maint Meas & Reg Sta Gen	510,754	F_DISTR	DEM	PAVG					
890.0	Maint Meas & Reg Sta Ind	165,610								INDUSMR
892.0	Maint Services	5,961,122								DSERV
893.0	Maint Meters & House Reg	1,688,701								MRHREG
894.0	Maint Other Equipment	921,044								DMAINT
	Direct Assign to Sales	1,354,694	F_SALES	DIRS				DIR_DSALES		
	Direct Assignment to Transport	70,174	F_TRNSP	DIRT					DIR_DTRNSP	
	<b>Sub-total</b>	<b>53,285,555</b>								
<b>Customer Accounts Expense</b>										
901.0	Supervision - Customer Accounting	21,103								CUSTACC
902.0	Meter Reading Expense SALES	12,121,240	F_SALES	DIRS				SALES_902		
902.0	Meter Reading Expense TRANSPORT	58,660	F_TRNSP	DIRT					TRANS_902	
903.0	Cust. Records & Collection Exp.	11,494,947	F_DISTR	CUS			OTH903			
904.0	Uncollectible Accounts	1,141,890	F_DISTR	CUS			DIR904			
904.0	Uncollectible Accounts - Gas Cost Rel	2,328,017	F_DISTR	COM		GASREV				
904.0	Uncollectible Accounts - Rate Inc Rel	86,147	F_DISTR	CUS			DIR904			
905.0	Misc. Customer Accounts Expense	(43,385)								CUSTACC
903.0	Direct Assign to Sales	514,684	F_SALES	DIRS				DIR_CASALES		
903.0	Direct Assignment to Transport	291,126	F_TRNSP	DIRT					DIR_CATRNSP	
	<b>Sub-total</b>	<b>28,014,429</b>								
<b>Customer Service &amp; Information Expenses</b>										
908.0	Customer Assistance Expense - DIR Sales	430,225	F_SALES	DIRS				DIR_CSISALES		
908.0	Customer Assistance Expenses - DIR Transport	2,281	F_TRNSP	DIRT					DIR_CSITRNSP	
908.0	Customer Assistance Expenses	402,561	F_DISTR	CUS						
909.0	Information, Instructional Advertising	574,027	F_DISTR	CUS			OTH908			
910.0	Misc. Cust. Serv. & Infor. Expenses	-					CUSTXT			CSI
908.0	Conservation Amortization	0	F_DISTR	CUS			CUSTXT			
	<b>Sub-total</b>	<b>1,409,094</b>								
<b>Sales Expense</b>										
912.0	Demonstrating and Selling	53,526	F_DISTR	CUS			CUSTXT			
913.0	Advertising Expenses	-	F_DISTR	CUS			CUSTXT			
	<b>Sub-total</b>	<b>53,526</b>								

**Puget Sound Energy  
2009 Gas General Rate Case  
Account Inputs**

No.	Account Description	Proposed Test Year With Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change Margin Only	Total Revenue Change	Adjusted Test Year
<b>Administrative &amp; General Expenses</b>										
920.0	A & G Salaries - DIR Sales	535,818	535,818	535,818					-	535,818
920.0	A & G Salaries - DIR Transport	261,205	261,205	261,205					-	261,205
920.0	A & G Salaries - DIR Sales Procurement	618,302	618,302	618,302					-	618,302
920.0	A & G Salaries - DIR Rental	61,266	61,266	61,266					-	61,266
920.0	A & G Salaries	8,932,025	8,608,133	139,966	8,468,167	323,892			-	8,932,025
921.0	Office Supplies and Expenses	6,399,295	6,399,295	364,758	6,034,537	-			-	6,399,295
922.0	Admin Expenses Transferred	(81,613)	(81,613)	-	(81,613)	-			-	(81,613)
923.0	Outside Services Employed	4,869,212	4,869,212	1,127,358	3,741,854	-			-	4,869,212
924.0	Property Insurance	1,194,537	1,606,680	226,185	1,380,495	(412,143)			-	1,194,537
925.0	Injuries & Damages	2,222,391	2,357,736	636,011	1,721,725	(135,345)			-	2,222,391
926.0	Emp Pension & Benefits	13,085,663	9,817,234	7,806,225	2,011,009	3,268,429			-	13,085,663
928.0	Regulatory Commission Expense	1,319,345	1,540,306	1,046,641	493,665	(220,961)			-	1,319,345
928.0	Regulatory Commission Expense - Gas Cost Rel	1,644,000	-	-	-	-	1,644,000		-	1,644,000
928.0	Reg. Comm. Expense - Rate Inc Rel	60,817	-	-	-	-		60,817	60,817	60,817
930.1	Gen Advertising Exp	110,352	110,054	-	110,054	298			-	110,352
930.2	Misc. General Expenses	782,443	1,267,021	317,461	949,560	(484,578)			-	782,443
931.0	Rents	1,158,755	2,162,051	-	2,162,051	(1,003,296)			-	1,158,755
932.0	Maint Of General Plant- DIR	-	-	-	-	-			-	-
932.0	Maint Of General Plant- Gas	2,458,320	2,439,072	318,671	2,120,401	19,248			-	2,458,320
	<b>Sub-total</b>	<b>45,632,134</b>	<b>42,571,773</b>	<b>13,459,867</b>	<b>29,111,906</b>	<b>1,355,544</b>	<b>1,644,000</b>	<b>60,817</b>	<b>60,817</b>	<b>45,632,134</b>
	<b>TOTAL O &amp; M EXPENSES</b>	<b>916,953,133</b>	<b>134,800,089</b>	<b>94,188,858</b>	<b>40,611,231</b>	<b>(8,192,658)</b>	<b>790,198,738</b>	<b>146,964</b>	<b>146,964</b>	<b>916,953,133</b>

**Puget Sound Energy  
2009 Gas General Rate Case  
Account Inputs**

No.	Account Description	Proposed Test Year With Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
<b>Administrative &amp; General Expenses</b>										
920.0	A & G Salaries - DIR Sales	535,818	F_SALES	DIRS				DIR920_SALES		
920.0	A & G Salaries - DIR Transport	261,205	F_TRNSP	DIRT					DIR920_TRNSPT	
920.0	A & G Salaries - DIR Sales Procurement	618,302	F_SALES	DIRS				DIR_CUSTXT		
920.0	A & G Salaries - DIR Rental	61,266	F_DISTR	CUS			DIR386			
920.0	A & G Salaries	8,932,025								OM
921.0	Office Supplies and Expenses	6,399,295								OM
922.0	Admin Expenses Transferred	(81,613)								OM
923.0	Outside Services Employed	4,869,212								OM
924.0	Property Insurance	1,194,537								PLT
925.0	Injuries & Damages	2,222,391								OML
926.0	Emp Pension & Benefits	13,085,663								OML
928.0	Regulatory Commission Expense	1,319,345	F_DISTR	COM		STREV				
928.0	Regulatory Commission Expense - Gas Cost Rel	1,644,000	F_DISTR	COM		GASREV				
928.0	Reg. Comm. Expense - Rate Inc Rel	60,817	F_DISTR	COM		STREV				
930.1	Gen Advertising Exp	110,352								OM
930.2	Misc. General Expenses	782,443								OM
931.0	Rents	1,158,755								OM
932.0	Maint Of General Plant- DIR	-								
932.0	Maint Of General Plant- Gas	2,458,320								GENPLT
	<b>Sub-total</b>	<b>45,632,134</b>								
	<b>TOTAL O &amp; M EXPENSES</b>	<b>916,953,133</b>								

**Puget Sound Energy  
2009 Gas General Rate Case  
Account Inputs**

No.	Account Description	Proposed Test Year With Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change Margin Only	Total Revenue Change	Adjusted Test Year
<b>Labor O &amp; M Expenses</b>										
<b>Production Expense - Labor</b>										
710.0	Oper. Supervision and Engineering	-	-	-	-	-	-	-	-	-
717.0	LPG Expenses	167,714	167,714	167,714	-	-	-	-	-	167,714
735.0	Misc. Production Expenses	-	-	-	-	-	-	-	-	-
741.0	Maint. Structures and Improvements	24	24	24	-	-	-	-	-	24
742.0	Maint. Production Equipment	24	24	24	-	-	-	-	-	24
	<b>Sub-total</b>	<b>167,763</b>	<b>167,763</b>	<b>167,763</b>	-	-	-	-	-	<b>167,763</b>
<b>Other Gas Supply Expenses</b>										
807.2	Purchased Gas Expense	138,244	138,244	138,244	-	-	-	-	-	138,244
807.4	Purchased Gas Expense	408,694	408,694	408,694	-	-	-	-	-	408,694
	<b>Sub-total</b>	<b>546,938</b>	<b>546,938</b>	<b>546,938</b>	-	-	-	-	-	<b>546,938</b>
<b>Natural Gas Underground Storage - Labor</b>										
	JP Storage Balancing - DIR	85,295	85,295	85,295	-	-	-	-	-	85,295
814.0	Operation Supv & Eng	63,386	63,386	63,386	-	-	-	-	-	63,386
818.0	Oper Compressor Sta Exp	96,571	96,571	96,571	-	-	-	-	-	96,571
841.0	Operating Labor & Expenses	133,457	133,457	133,457	-	-	-	-	-	133,457
830.0	Maint Supv & Engineering	63,966	63,966	63,966	-	-	-	-	-	63,966
834.0	Maint Compressor Sta Equip	107,617	107,617	107,617	-	-	-	-	-	107,617
835.0	Maint M&R Sta Equip	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>	<b>550,292</b>	<b>550,292</b>	<b>550,292</b>	-	-	-	-	-	<b>550,292</b>
<b>Natural Gas Local Storage - Labor</b>										
843.2	Maint Struc & Impro	-	-	-	-	-	-	-	-	-
843.3	Maintenance of Gas Holders	-	-	-	-	-	-	-	-	-
843.6	Maintenance of Vaporizing Equipment	-	-	-	-	-	-	-	-	-
843.8	Maint Measur & Reg	-	-	-	-	-	-	-	-	-
843.9	Other Gas Maintenance	-	-	-	-	-	-	-	-	-
	<b>Sub-total</b>	-	-	-	-	-	-	-	-	-
<b>Transmission - Labor</b>										
856.0	Oper Mains Expenses	34,939	34,939	34,939	-	-	-	-	-	34,939
857.0	Oper Meas & Reg Sta Exp	10,410	10,410	10,410	-	-	-	-	-	10,410
862.0	Maint Structures & Improvements	56,391	56,391	56,391	-	-	-	-	-	56,391
863.0	Maint Supv & Eng	59,078	59,078	59,078	-	-	-	-	-	59,078
865.0	Maint Structures	25	25	25	-	-	-	-	-	25
867.0	Maint Other Equipment	18,917	18,917	18,917	-	-	-	-	-	18,917
	<b>Sub-total</b>	<b>179,760</b>	<b>179,760</b>	<b>179,760</b>	-	-	-	-	-	<b>179,760</b>

**Puget Sound Energy  
2009 Gas General Rate Case  
Account Inputs**

No.	Account Description	Proposed Test Year With Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
<b>Labor O &amp; M Expenses</b>										
<b>Production Expense - Labor</b>										
710.0	Oper. Supervision and Engineering	-								PROD_OML
717.0	LPG Expenses	167,714	F_PRODU	DEM	PDAYXT					
735.0	Misc. Production Expenses	-	F_PRODU	DEM	PDAYXT					
741.0	Maint. Structures and Improvements	24	F_PRODU	DEM	PDAYXT					
742.0	Maint. Production Equipment	24	F_PRODU	DEM	PDAYXT					
	<b>Sub-total</b>	<b>167,763</b>								
<b>Other Gas Supply Expenses</b>										
807.2	Purchased Gas Expense	138,244	F_PRODU	COM		COM1				
807.4	Purchased Gas Expense	408,694	F_PRODU	COM		COM1XT_COM				
	<b>Sub-total</b>	<b>546,938</b>								
<b>Natural Gas Underground Storage - Labor</b>										
	JP Storage Balancing - DIR	85,295	F_STORG	COM		COM1				
814.0	Operation Supv & Eng	63,386								STOR_OML
818.0	Oper Compressor Sta Exp	96,571								STORPT
841.0	Operating Labor & Expenses	133,457								STORPT
830.0	Maint Supv & Engineering	63,966								STORPT
834.0	Maint Compressor Sta Equip	107,617								STORPT
835.0	Maint M&R Sta Equip	-								STORPT
	<b>Sub-total</b>	<b>550,292</b>								
<b>Natural Gas Local Storage - Labor</b>										
843.2	Maint Struc & Impro	-								LNGPLT
843.3	Maintenance of Gas Holders	-								LNGPLT
843.6	Maintenance of Vaporizing Equipment	-								LNGPLT
843.8	Maint Measur & Reg	-								LNGPLT
843.9	Other Gas Maintenance	-								LNGPLT
	<b>Sub-total</b>	<b>-</b>								
<b>Transmission - Labor</b>										
856.0	Oper Mains Expenses	34,939	F_TRANS	DEM	PAVG					
857.0	Oper Meas & Reg Sta Exp	10,410	F_TRANS	DEM	PAVG					
862.0	Maint Structures & Improvements	56,391	F_TRANS	DEM	PAVG					
863.0	Maint Supv & Eng	59,078	F_TRANS	DEM	PAVG					
865.0	Maint Structures	25	F_TRANS	DEM	PAVG					
867.0	Maint Other Equipment	18,917	F_TRANS	DEM	PAVG					
	<b>Sub-total</b>	<b>179,760</b>								

**Puget Sound Energy  
2009 Gas General Rate Case  
Account Inputs**

No.	Account Description	Proposed Test Year With Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change Margin Only	Total Revenue Change	Adjusted Test Year
<b>Distribution - Labor</b>										
870.0	Oper Supv & Engineering	625,785	625,785	625,785					-	625,785
871.0	Oper Load Dispatching	156,265	156,265	156,265					-	156,265
874.0	Oper Mains & Services Exp	6,016,180	6,016,180	6,016,180					-	6,016,180
875.0	Oper Meas & Reg Sta Gen	1,227,313	1,227,313	1,227,313					-	1,227,313
876.0	Oper Meas & Reg Sta Indus	325,226	325,226	325,226					-	325,226
878.0	Oper Meter & House Reg	3,858,052	3,858,052	3,858,052					-	3,858,052
879.0	Oper Customer Install Exp	4,138,536	4,138,536	4,138,536					-	4,138,536
880.0	Oper Other Expense	840,170	840,170	840,170					-	840,170
887.0	Maint Mains	1,945,413	1,945,413	1,945,413					-	1,945,413
889.0	Maint Meas & Reg Sta Gen	128,306	128,306	128,306					-	128,306
890.0	Maint Meas & Reg Sta Ind	278,939	278,939	278,939					-	278,939
892.0	Maint Services	557,892	557,892	557,892					-	557,892
893.0	Maint Meters & House Reg	868,326	868,326	868,326					-	868,326
894.0	Maint Other Equipment	709,728	709,728	709,728					-	709,728
	Direct Assign to Sales	331,199	331,199	331,199					-	331,199
	Direct Assignment to Transport	24,794	24,794	24,794					-	24,794
	<b>Sub-total</b>	<b>22,032,125</b>	<b>22,032,125</b>	<b>22,032,125</b>					-	<b>22,032,125</b>
<b>Customer Accounts Expense - Labor</b>										
901.0	Supervision - Customer Accounting	16,593	16,593		16,593				-	16,593
902.0	Meter Reading Expenses	521,343	521,343	428,739	92,604				-	521,343
903.0	Cust. Records & Coll. Exp.	7,389,790	7,389,790	1,256,820	6,132,970				-	7,389,790
905.0	Misc. Customer Accounts Expense	-	-						-	-
	<b>Sub-total</b>	<b>7,927,726</b>	<b>7,927,726</b>	<b>1,685,558</b>	<b>6,242,168</b>				-	<b>7,927,726</b>
<b>Customer Service &amp; Information Expenses - Labor</b>										
908.0	Customer Assistance Expenses	893,390	893,390	448,390	445,000				-	893,390
909.0	Information, Instructional Advertising	266,477	266,477	-	266,477				-	266,477
	<b>Sub-total</b>	<b>1,159,867</b>	<b>1,159,867</b>	<b>448,390</b>	<b>711,477</b>				-	<b>1,159,867</b>
<b>Sales Expense - Labor</b>										
912.0	Demonstrating and Selling	29,647	29,647	29,647					-	29,647
	<b>Sub-total</b>	<b>29,647</b>	<b>29,647</b>	<b>29,647</b>					-	<b>29,647</b>
	<b>TOTAL LABOR O &amp; M EXPENSES</b>	<b>32,594,117</b>	<b>32,594,117</b>	<b>25,640,472</b>	<b>6,953,645</b>				-	<b>32,594,117</b>

**Puget Sound Energy  
2009 Gas General Rate Case  
Account Inputs**

No.	Account Description	Proposed Test Year With Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
<b>Distribution - Labor</b>										
870.0	Oper Supv & Engineering	625,785								DIST_OML
871.0	Oper Load Dispatching	156,265	F_DISTR	COM		COM1				
874.0	Oper Mains & Services Exp	6,016,180								DMAINS_SERV
875.0	Oper Meas & Reg Sta Gen	1,227,313	F_DISTR	DEM	PAVG					
876.0	Oper Meas & Reg Sta Indus	325,226								INDUSMR
878.0	Oper Meter & House Reg	3,858,052								MRHREG
879.0	Oper Customer Install Exp	4,138,536								CUSINSTL
880.0	Oper Other Expense	840,170								DISTOM
887.0	Maint Mains	1,945,413								DMAINS
889.0	Maint Meas & Reg Sta Gen	128,306	F_DISTR	DEM	PAVG					
890.0	Maint Meas & Reg Sta Ind	278,939								INDUSMR
892.0	Maint Services	557,892								DSERV
893.0	Maint Meters & House Reg	868,326								MRHREG
894.0	Maint Other Equipment	709,728								DMaint
	Direct Assign to Sales	331,199	F_SALES	DIRS				DIR_DSALES		
	Direct Assignment to Transport	24,794	F_TRNSP	DIRT					DIR_DTRNSP	
	<b>Sub-total</b>	<b>22,032,125</b>								
<b>Customer Accounts Expense - Labor</b>										
901.0	Supervision - Customer Accounting	16,593								CUSTACC
902.0	Meter Reading Expenses	521,343								MR_EXP
903.0	Cust. Records & Coll. Exp.	7,389,790								EXP903
905.0	Misc. Customer Accounts Expense	-								CUSTACC
	<b>Sub-total</b>	<b>7,927,726</b>								
<b>Customer Service &amp; Information Expenses - Labor</b>										
908.0	Customer Assistance Expenses	893,390								EXP908
909.0	Information, Instructional Advertising	266,477	F_DISTR	CUS			CUSTXT			
	<b>Sub-total</b>	<b>1,159,867</b>								
<b>Sales Expense - Labor</b>										
912.0	Demonstrating and Selling	29,647	F_DISTR	CUS			CUSTXT			
	<b>Sub-total</b>	<b>29,647</b>								
	<b>TOTAL LABOR O &amp; M EXPENSES</b>	<b>32,594,117</b>								

**Puget Sound Energy  
2009 Gas General Rate Case  
Account Inputs**

No.	Account Description	Proposed Test Year With Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change Margin Only	Total Revenue Change	Adjusted Test Year
<b>Depreciation Expense</b>										
403.0	Production Depreciation Expense	60,469	283,236	283,236		(222,768)			-	60,469
403.0	JP Balancing Depreciation Expense	147,406	208,320	208,320		(60,914)			-	147,406
403.0	Storage Depreciation Expense	803,598	1,135,680	1,135,680		(332,082)			-	803,598
403.0	Transmission Depreciation Expense	-	-	-					-	-
403.0	Distribution Depreciation Expense	71,422,347	64,712,093	64,712,093		6,710,255			-	71,422,347
403.0	Rental Depreciation Expense	7,744,459	8,895,170	8,895,170		(1,150,712)			-	7,744,459
403.0	General Depreciation Expense	7,108,443	5,393,338	2,441,783	2,951,555	1,715,105			-	7,108,443
403.1	Depr. Expense - FAS 143	1,563,100	1,563,100	1,562,355	745	-			-	1,563,100
404.0	Amort. Ltd - Term Plant	15,213,901	15,213,901	1,379,203	13,834,698	-			-	15,213,901
407.0	Amortization of Property Losses	-	-	-	-	-			-	-
407.3	Regulatory Debits	2,981,704	1,414,932	1,414,932		1,566,772			-	2,981,704
407.4	Regulatory Credits	(1,414,931)	-	-		(1,414,931)			-	(1,414,931)
411.0	Accretion Exp - FAS143	404,887	404,887	403,917	970	-			-	404,887
414.0	Gains/Losses Property Sales	(151,356)	(633,528)	(633,528)		482,172			-	(151,356)
	<b>TOTAL DEPRECIATION EXPENSES</b>	<b>105,884,027</b>	<b>98,591,130</b>	<b>81,803,162</b>	<b>16,787,969</b>	<b>7,292,897</b>	-	-	-	<b>105,884,027</b>
<b>Taxes (other than income)</b>										
408.1	Taxes other than Income Taxes - DIR Sales	168,978	168,978	168,978					-	168,978
408.1	Taxes other than Income Taxes - DIR Transport	40,105	40,105	40,105					-	40,105
408.1	Other Taxes - DIR Sales Procurement	39,214	39,214	39,214					-	39,214
408.1	Other Taxes - DIR Rental	19,320	19,320	19,320					-	19,320
408.1	Taxes Other than Income Taxes	28,936,332	76,577,900	75,179,347	1,398,553	(47,641,568)			-	28,936,332
408.1	Other Taxes - Rate Inc Rel	1,168,016	-	-				1,168,016	1,168,016	1,168,016
408.1	Other Taxes - Gas Cost Rel	31,564,644	-	-			31,564,644	-	-	31,564,644
	<b>TOTAL TAXES OTHER THAN INCOME</b>	<b>61,936,610</b>	<b>76,845,518</b>	<b>75,446,965</b>	<b>1,398,553</b>	<b>(47,641,568)</b>	<b>31,564,644</b>	<b>1,168,016</b>	<b>1,168,016</b>	<b>61,936,610</b>
	<b>TOTAL EXPENSES</b>	<b>1,084,773,770</b>	<b>310,236,737</b>	<b>251,438,984</b>	<b>58,797,752</b>	<b>(48,541,329)</b>	<b>821,763,382</b>	<b>1,314,980</b>	<b>1,314,980</b>	<b>1,084,773,770</b>
<b>INCOME TAXES &amp; ITC</b>										
410.1	DIT, utility operating income	52,881,609	54,835,444	50,752,668	4,082,776	(1,953,835)			-	52,881,609
411.1	Provision for DIT - credit	(10,319,883)	(10,319,883)	(9,924,203)	(395,680)	-			-	(10,319,883)
411.4	ITC adjustments	(637,077)	(637,077)	(637,077)		-			-	(637,077)
409.1	FIT Current	(7,399,021)	(21,984,884)	(21,984,884)		14,585,863			-	(7,399,021)
409.1	FIT Current - Rate Incr. Rel.	10,182,701	-	-				10,182,701	10,182,701	10,182,701
	<b>TOTAL INCOME TAXES &amp; ITC</b>	<b>44,708,329</b>	<b>21,893,600</b>	<b>18,206,504</b>	<b>3,687,096</b>	<b>12,632,028</b>	-	<b>10,182,701</b>	<b>10,182,701</b>	<b>44,708,329</b>

**Puget Sound Energy  
2009 Gas General Rate Case  
Account Inputs**

No.	Account Description	Proposed Test Year With Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
<b>Depreciation Expense</b>										
403.0	Production Depreciation Expense	60,469								PRODPT
403.0	JP Balancing Depreciation Expense	147,406	F_STORG	COM		COM1				
403.0	Storage Depreciation Expense	803,598								STORPT
403.0	Transmission Depreciation Expense	-								TRANPT
403.0	Distribution Depreciation Expense	71,422,347								DISTPT
403.0	Rental Depreciation Expense	7,744,459	F_DISTR	CUS			DIR386			
403.0	General Depreciation Expense	7,108,443								GENPLT
403.1	Depr. Expense - FAS 143	1,563,100								DMAINS
404.0	Amort. Ltd - Term Plant	15,213,901								PLT
407.0	Amortization of Property Losses	-								PLT
407.3	Regulatory Debits	2,981,704	F_DISTR	COM		SGTREV				
407.4	Regulatory Credits	(1,414,931)	F_DISTR	COM		SGTREV				
411.0	Accretion Exp - FAS143	404,887								DMAINS
414.0	Gains/Losses Property Sales	(151,356)								GENPLT
	<b>TOTAL DEPRECIATION EXPENSES</b>	<b>105,884,027</b>								
<b>Taxes (other than income)</b>										
408.1	Taxes other than Income Taxes - DIR Sales	168,978	F_SALES	DIRS				DIR408_SALES		
408.1	Taxes other than Income Taxes - DIR Transport	40,105	F_TRNSP	DIRT					DIR408_TRNSPT	
408.1	Other Taxes - DIR Sales Procurement	39,214	F_SALES	DIRS				DIR_CUSTXT		
408.1	Other Taxes - DIR Rental	19,320	F_DISTR	CUS			DIR386			
408.1	Taxes Other than Income Taxes	28,936,332								PLT
408.1	Other Taxes - Rate Inc Rel	1,168,016								PLT
408.1	Other Taxes - Gas Cost Rel	31,564,644	F_DISTR	COM		GASREV				
	<b>TOTAL TAXES OTHER THAN INCOME</b>	<b>61,936,610</b>								
	<b>TOTAL EXPENSES</b>	<b>1,084,773,770</b>								
<b>INCOME TAXES &amp; ITC</b>										
410.1	DIT, utility operating income	52,881,609								BASE
411.1	Provision for DIT - credit	(10,319,883)								BASE
411.4	ITC adjustments	(637,077)								BASE
409.1	FIT Current	(7,399,021)								BASE
409.1	FIT Current - Rate Incr. Rel.	10,182,701								BASE
	<b>TOTAL INCOME TAXES &amp; ITC</b>	<b>44,708,329</b>								

**Puget Sound Energy  
2009 Gas General Rate Case  
Account Inputs**

No.	Account Description	Proposed Test Year With Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change Margin Only	Total Revenue Change	Adjusted Test Year
<b>GAS COSTS</b>										
<b>Demand Costs</b>										
	<b>Supply Costs</b>									
	Winter Firm	-	-				-		-	-
	Peaking Firm	-	-				-		-	-
	<b>Sub-total Supply</b>	-	-	-	-	-	-	-	-	-
	<b>Storage Costs</b>									
	Clay Basin Demand	3,828,951	-				3,828,951		-	3,828,951
	Clay Basin Capacity	3,829,246	-				3,829,246		-	3,829,246
	NW P/L SGS-2 Jackson Prairie Del.	262,872	-				262,872		-	262,872
	NW P/L SGS-2 Jackson Prairie Deliv. Bal.	48,219	-				48,219		-	48,219
	NW P/L SGS-2 Jackson Prairie Capacity	228,272	-				228,272		-	228,272
	NW P/L SGS-2 Jackson Prairie Cap. Bal.	41,872	-				41,872		-	41,872
	NW P/L LS-1 + Gig Harbor LNG Demand	785,871	-				785,871		-	785,871
	NW P/L/LS-1 + Gig Harbor LNG Capacity	299,254	-				299,254		-	299,254
	<b>Sub-total Storage</b>	<b>9,324,556</b>	-	-	-	-	<b>9,324,556</b>	-	-	<b>9,324,556</b>
	<b>Pipeline Costs</b>									
	Northwest Pipeline TF-1 Annual Firm	63,731,300	-				63,731,300		-	63,731,300
	Everett Delta Delivery Service	279,134	-				279,134		-	279,134
	Gas Transmission Northwest (GTN)	3,688,884	-				3,688,884		-	3,688,884
	Westcoast	16,939,438	-				16,939,438		-	16,939,438
	NOVA & ANG	6,345,310	-				6,345,310		-	6,345,310
	TF-2 Related to Jackson Prairie	2,493,408	-				2,493,408		-	2,493,408
	TF-2 Related to Jackson Prairie Bal.	457,371	-				457,371		-	457,371
	TF-2 Related to LS-1	468,000	-				468,000		-	468,000
	<b>Sub-total Transportation Costs</b>	<b>94,402,845</b>	-	-	-	-	<b>94,402,845</b>	-	-	<b>94,402,845</b>
	<b>Other</b>									
	Capacity Release	(5,012,925)	-				(5,012,925)		-	(5,012,925)
	Recovered from Schedule 57	-	-				-		-	-
	<b>Sub-total Other</b>	<b>(5,012,925)</b>	-	-	-	-	<b>(5,012,925)</b>	-	-	<b>(5,012,925)</b>
	<b>TOTAL DEMAND COSTS</b>	<b>98,714,476</b>	-	-	-	-	<b>98,714,476</b>	-	-	<b>98,714,476</b>

**Puget Sound Energy  
2009 Gas General Rate Case  
Account Inputs**

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

**Puget Sound Energy  
2009 Gas General Rate Case  
Account Inputs**

No.	Account Description	Proposed Test Year With Gas	Historical Test Year - Margin	Direct Input - Margin	Common Allocation - Margin	Pro Forma Adjustments - Margin Only	Proforma Adjustments - Gas Costs Only	Revenue Change - Margin Only	Total Revenue Change	Adjusted Test Year
<b>Variable Costs</b>										
<b>Supply Costs</b>										
	Annual Float Contracts	-	-				-		-	-
	Annual Contracts & Spot Purchases	991,407,579	-				991,407,579		-	991,407,579
	Peaking Firm	4,798,000	-				4,798,000		-	4,798,000
	Withdrawals	137,918,206	-				137,918,206		-	137,918,206
	Injections	(136,493,818)	-				(136,493,818)		-	(136,493,818)
	Off System Sales Revenue	(306,860,768)	-				(306,860,768)		-	(306,860,768)
	Adjust for Rate Case Volumes	(6,908,381)	-				(6,908,381)		-	(6,908,381)
	Adjust for Rate Case Costs	(922,507)	-				(922,507)		-	(922,507)
	<b>Sub-total Variable Supply Costs</b>	<b>682,938,312</b>	-	-	-	-	<b>682,938,312</b>	-	-	<b>682,938,312</b>
<b>Storage Costs</b>										
	LS-1 + Gig Harbor LNG Liquefaction	147,000	-				147,000		-	147,000
	LS-1 + Gig Harbor LNG Vaporization	17,000	-				17,000		-	17,000
	Clay Basin	885,000	-				885,000		-	885,000
	<b>Sub-total Variable Storage Costs</b>	<b>1,049,000</b>	-	-	-	-	<b>1,049,000</b>	-	-	<b>1,049,000</b>
<b>Pipeline Costs</b>										
	TF-1 Commodity Costs	2,970,783	-				2,970,783		-	2,970,783
	TF-2 Related to Jackson Prairie	259,165	-				259,165		-	259,165
	TF-2 Related to Jackson Prairie Bal.	47,539	-				47,539		-	47,539
	TF-2 Related to LS-1	8,446	-				8,446		-	8,446
	Gas Transmission Northwest (GTN)	156,000	-				156,000		-	156,000
	Westcoast	-	-				-		-	-
	NOVA & ANG	83,000	-				83,000		-	83,000
	<b>Sub-total Variable Pipeline Costs</b>	<b>3,524,933</b>	-	-	-	-	<b>3,524,933</b>	-	-	<b>3,524,933</b>
	<b>TOTAL VARIABLE COSTS</b>	<b>687,512,245</b>	-	-	-	-	<b>687,512,245</b>	-	-	<b>687,512,245</b>
	<b>TOTAL GAS COSTS</b>	<b>786,226,721</b>	-	-	-	-	<b>786,226,721</b>	-	-	<b>786,226,721</b>
<b>REVENUE</b>										
412.0	Lease Inc Everett Delta to NWP - Gas	-	-	-			-		-	-
480,481	Gas Revenues	821,763,382	-				821,763,382		-	821,763,382
480,481	Res., Comm. & Indus. Sales	373,553,453	373,553,453	373,553,453			-		-	373,553,453
489.0	Rev From Transp. of Gas To Others	13,373,648	13,373,648	13,373,648			-		-	13,373,648
	Other Operating Revenue	7,870,675	7,870,675	7,870,675			-		-	7,870,675
	Rental Revenue	8,255,997	8,255,997	8,255,997			-		-	8,255,997
	Summit Buyout Adjustment	464,363	464,363	464,363			-		-	464,363
	<b>TOTAL REVENUE</b>	<b>1,225,281,518</b>	<b>403,518,135</b>	<b>403,518,135</b>	-	-	<b>821,763,382</b>	-	-	<b>1,225,281,518</b>

**Puget Sound Energy  
2009 Gas General Rate Case  
Account Inputs**

No.	Account Description	Proposed Test Year With Gas	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
<b>Variable Costs</b>										
<b>Supply Costs</b>										
	Annual Float Contracts	-	F_GASSP	COM		COM1XT_COM				
	Annual Contracts & Spot Purchases	991,407,579	F_GASSP	COM		COM1XT_COM				
	Peaking Firm	4,798,000	F_GASSP	COM		PDAYXT_COM				
	Withdrawals	137,918,206	F_GASSP	COM		SEAS2_COM				
	Injections	(136,493,818)	F_GASSP	COM		SEAS2_COM				
	Off System Sales Revenue	(306,860,768)	F_GASSP	COM		COM1XT_COM				
	Adjust for Rate Case Volumes	(6,908,381)	F_GASSP	COM		COM1XT_COM				
	Adjust for Rate Case Costs	(922,507)	F_GASSP	COM		COM1XT_COM				
	<b>Sub-total Variable Supply Costs</b>	<b>682,938,312</b>								
<b>Storage Costs</b>										
	LS-1 + Gig Harbor LNG Liquefaction	147,000	F_GASSP	COM		PDAYXT_COM				
	LS-1 + Gig Harbor LNG Vaporization	17,000	F_GASSP	COM		PDAYXT_COM				
	Clay Basin	885,000	F_GASSP	COM		SEAS2_COM				
	<b>Sub-total Variable Storage Costs</b>	<b>1,049,000</b>								
<b>Pipeline Costs</b>										
	TF-1 Commodity Costs	2,970,783	F_GASSP	COM		TF1_COM				
	TF-2 Related to Jackson Prairie	259,165	F_GASSP	COM		JPTF2_COM				
	TF-2 Related to Jackson Prairie Bal.	47,539	F_GASSP	COM		COM1GS				
	TF-2 Related to LS-1	8,446	F_GASSP	COM		PDAYXT_COM				
	Gas Transmission Northwest (GTN)	156,000	F_GASSP	COM		TF1_COM				
	Westcoast	-	F_GASSP	COM		TF1_COM				
	NOVA & ANG	83,000	F_GASSP	COM		TF1_COM				
	<b>Sub-total Variable Pipeline Costs</b>	<b>3,524,933</b>								
	<b>TOTAL VARIABLE COSTS</b>	<b>687,512,245</b>								
	<b>TOTAL GAS COSTS</b>	<b>786,226,721</b>								
<b>REVENUE</b>										
412.0	Lease Inc Everett Delta to NWP - Gas	-	PA_MAINS							
480,481	Gas Revenues	821,763,382	GASREV							
480,481	Res., Comm. & Indus. Sales	373,553,453	SALESREV							
489.0	Rev From Transp. of Gas To Others	13,373,648	TRANSREV							
	Other Operating Revenue	7,870,675	OTHREV							
	Rental Revenue	8,255,997	DIR386							
	Summit Buyout Adjustment	464,363	GNRL_PLT							
	<b>TOTAL REVENUE</b>	<b>1,225,281,518</b>								