

Puget Sound Energy  
ELECTRIC COST OF SERVICE SUMMARY  
Adjusted Test Year Twelve Months ended December 2018 @ Revenue Requirement Before Attrition and Riders

Line No.	Description	Total Company	Residential Sch 7	Sec Volt Sch 24 (kW< 50)	Sec Volt Sch 25 (kW > 50 & < 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/35/43	Special Contract	High Volt Sch 46/49	Choice / Retail Wheeling Sch 448/449	Lighting Sch 50-59	Firm Resale
(a)	(b)	(c)	(d)	(e)	(g)	(h)	(k)	(l)	(m)	(n)	(o)	
1	<b>Rate Base</b>											
2	Plant in Service	\$ 10,754,417,111	\$ 6,245,684,259	\$ 1,341,382,223	\$ 1,311,277,806	\$ 742,981,160	\$ 623,895,981	\$ 72,317,353	\$ 187,221,783	\$ 115,664,428	\$ 110,555,106	\$ 3,437,012
3	Accumulated Reserve	\$ (4,292,153,132)	\$ (2,506,631,969)	\$ (531,209,682)	\$ (524,533,302)	\$ (301,198,743)	\$ (245,787,284)	\$ (25,882,347)	\$ (77,996,376)	\$ (35,587,124)	\$ (41,982,647)	\$ (1,343,658)
4	Other Ratebase Items	\$ (1,033,675,899)	\$ (606,558,204)	\$ (158,355,944)	\$ (111,888,542)	\$ (59,078,432)	\$ (51,493,817)	\$ (8,264,592)	\$ (13,628,641)	\$ (13,194,917)	\$ (10,915,788)	\$ (297,022)
5	<b>TOTAL RATE BASE</b>	<b>\$ 5,428,588,080</b>	<b>\$ 3,132,494,087</b>	<b>\$ 651,816,598</b>	<b>\$ 674,855,962</b>	<b>\$ 382,703,985</b>	<b>\$ 326,614,879</b>	<b>\$ 38,170,414</b>	<b>\$ 95,596,765</b>	<b>\$ 66,882,387</b>	<b>\$ 57,656,671</b>	<b>\$ 1,796,332</b>
6												
7	<b>Revenue at Current Rates</b>											
8	Firm Sales	\$ 1,997,002,384	\$ 1,105,896,513	\$ 263,390,391	\$ 270,703,257	\$ 160,280,839	\$ 124,210,379	\$ 5,493,553	\$ 40,128,244	\$ 10,114,353	\$ 16,457,494	\$ 327,360
9	Non-Firm Sales	\$ 5,469,488	\$ 2,882,952	\$ 724,358	\$ 802,203	\$ 507,444	\$ 382,588	\$ -	\$ 150,061	\$ -	\$ 18,020	\$ 1,863
10	Other Operating Revenue	\$ 76,831,179	\$ 41,891,451	\$ 10,912,996	\$ 8,170,552	\$ 4,815,673	\$ 4,247,015	\$ 1,110,813	\$ 4,311,844	\$ 1,077,073	\$ 268,395	\$ 25,367
11	<b>TOTAL REVENUE - Current</b>	<b>\$ 2,079,303,051</b>	<b>\$ 1,150,670,916</b>	<b>\$ 275,027,745</b>	<b>\$ 279,676,011</b>	<b>\$ 165,603,956</b>	<b>\$ 128,839,982</b>	<b>\$ 6,604,366</b>	<b>\$ 44,590,149</b>	<b>\$ 11,191,426</b>	<b>\$ 16,743,909</b>	<b>\$ 354,590</b>
12												
13	<b>Expenses at Current Rates</b>											
14	Operation and Maintenance	\$ 1,143,200,425	\$ 642,196,612	\$ 147,205,464	\$ 150,312,452	\$ 92,554,424	\$ 73,004,121	\$ 1,455,316	\$ 26,282,218	\$ 2,856,004	\$ 6,961,404	\$ 372,408
15	Depreciation Expense	\$ 501,066,984	\$ 294,883,486	\$ 62,968,029	\$ 59,552,524	\$ 33,666,477	\$ 28,908,968	\$ 2,064,073	\$ 8,375,581	\$ 4,214,379	\$ 6,276,704	\$ 156,762
16	Taxes Other Than Income	\$ 86,495,563	\$ 49,664,321	\$ 10,886,014	\$ 10,867,640	\$ 6,448,009	\$ 5,271,084	\$ 289,184	\$ 1,733,853	\$ 531,667	\$ 776,071	\$ 27,719
17	Income Taxes	\$ 13,402,960	\$ 7,733,998	\$ 1,609,308	\$ 1,666,191	\$ 944,880	\$ 806,399	\$ 94,241	\$ 236,024	\$ 165,130	\$ 142,352	\$ 4,435
18	<b>TOTAL EXPENSES - Current</b>	<b>\$ 1,744,165,931</b>	<b>\$ 994,478,419</b>	<b>\$ 222,668,816</b>	<b>\$ 222,398,807</b>	<b>\$ 133,613,790</b>	<b>\$ 107,990,572</b>	<b>\$ 3,902,814</b>	<b>\$ 36,627,677</b>	<b>\$ 7,767,180</b>	<b>\$ 14,156,531</b>	<b>\$ 561,324</b>
19												
20	OPERATING INCOME - Current	\$ 335,137,120	\$ 156,192,498	\$ 52,358,929	\$ 57,277,204	\$ 31,990,166	\$ 20,849,411	\$ 2,701,552	\$ 7,962,472	\$ 3,424,245	\$ 2,587,377	\$ (206,734)
21	<b>Current Rate of Return</b>	<b>6.17%</b>	<b>4.99%</b>	<b>8.03%</b>	<b>8.49%</b>	<b>8.36%</b>	<b>6.38%</b>	<b>7.08%</b>	<b>8.33%</b>	<b>5.12%</b>	<b>4.49%</b>	<b>-11.51%</b>
22												
23	<b>Calculation of Rate Schedule Revenue Change Before Attrition and Riders at Equal Rates of Return</b>											
24	Required Return	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%	7.62%
25	Required Operating Income	\$ 413,658,412	\$ 238,696,049	\$ 49,668,425	\$ 51,424,024	\$ 29,162,044	\$ 24,888,054	\$ 2,908,586	\$ 7,284,474	\$ 5,096,438	\$ 4,393,438	\$ 136,880
26	Operating Income Deficiency / (Surplus)	\$ 78,521,292	\$ 82,503,552	\$ (2,690,504)	\$ (5,853,180)	\$ (2,828,122)	\$ 4,038,643	\$ 207,034	\$ (677,999)	\$ 1,672,192	\$ 1,806,061	\$ 343,614
27	Revenue Conversion Factor	0.751381										
28	<b>Revenue Change Before Attrition and Riders</b>	<b>\$ 104,502,632</b>	<b>\$ 97,737,665</b>	<b>\$ 406,452</b>	<b>\$ (2,710,044)</b>	<b>\$ (1,021,027)</b>	<b>\$ 5,575,556</b>	<b>\$ 366,513</b>	<b>\$ (223,366)</b>	<b>\$ 1,953,449</b>	<b>\$ 2,065,541</b>	<b>\$ 351,893</b>
29												
30	Revenue Requirement Before Attrition and Riders	\$ 2,183,805,683	\$ 1,248,408,582	\$ 275,434,197	\$ 276,965,967	\$ 164,582,929	\$ 134,415,538	\$ 6,970,879	\$ 44,366,783	\$ 13,144,875	\$ 18,809,449	\$ 706,484
31	Revenues Other Than Rate Sch. Rev.	\$ 82,300,667	\$ 44,774,403	\$ 11,637,354	\$ 8,972,754	\$ 5,323,117	\$ 4,629,603	\$ 1,110,813	\$ 4,461,905	\$ 1,077,073	\$ 286,415	\$ 27,230
32	<b>Rate Schedule Revenue Requirement Before Attrition and Riders</b>	<b>\$ 2,101,505,016</b>	<b>\$ 1,203,634,178</b>	<b>\$ 263,796,843</b>	<b>\$ 267,993,213</b>	<b>\$ 159,259,812</b>	<b>\$ 129,785,935</b>	<b>\$ 5,860,066</b>	<b>\$ 39,904,878</b>	<b>\$ 12,067,802</b>	<b>\$ 18,523,035</b>	<b>\$ 679,253</b>
33	Revenue Change before Attrition and Riders as % of Firm Sales	5.23%	8.84%	0.15%	-1.00%	-0.64%	4.49%	6.67%	-0.56%	19.31%	12.55%	107.49%
34												
35	<b>Current Revenue to Cost Ratio</b>	<b>0.95</b>	<b>0.92</b>	<b>1.00</b>	<b>1.01</b>	<b>1.01</b>	<b>0.96</b>	<b>0.94</b>	<b>1.01</b>	<b>0.84</b>	<b>0.89</b>	<b>0.48</b>
36	<b>Parity Ratio</b>	<b>1.00</b>	<b>0.97</b>	<b>1.05</b>	<b>1.06</b>	<b>1.06</b>	<b>1.01</b>	<b>0.99</b>	<b>1.06</b>	<b>0.88</b>	<b>0.93</b>	<b>0.51</b>

Puget Sound Energy  
ELECTRIC COST OF SERVICE SUMMARY  
Adjusted Test Year Twelve Months ended December 2018 @ Revenue Requirement Before Attrition and Riders  
Functional Rate Base

(a)	System Total (b)	Residential Sch 7 (c)	Sec Volt Sch 24 (kW < 50) (d)	Sec Volt Sch 25 (kW > 50 & < 350) (e)	Sec Volt Sch 26 (kW > 350) (g)	Pri Volt Sch 31/35/43 (h)	Special Contract (k)	High Volt Sch 46/49 (l)	Choice / Retail Wheeling Sch 448/449 (m)	Lighting Sch 50-59 (n)	Firm Resale (o)	
1	<b>Production</b>											
2	Demand	\$ 242,873,801	\$ 140,071,436	\$ 32,293,889	\$ 34,565,376	\$ 18,161,266	\$ 12,829,968	\$ -	\$ 4,357,648	\$ -	\$ 504,756	\$ 89,462
3	Energy	\$ 1,965,069,846	\$ 1,023,729,724	\$ 260,117,711	\$ 289,270,814	\$ 186,685,495	\$ 141,614,499	\$ -	\$ 56,219,547	\$ -	\$ 6,769,530	\$ 662,526
4	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	<b>Sub-total</b>	<b>\$ 2,207,943,647</b>	<b>\$ 1,163,801,160</b>	<b>\$ 292,411,599</b>	<b>\$ 323,836,190</b>	<b>\$ 204,846,761</b>	<b>\$ 154,444,466</b>	<b>\$ -</b>	<b>\$ 60,577,195</b>	<b>\$ -</b>	<b>\$ 7,274,286</b>	<b>\$ 751,988</b>
9	<b>Transmission</b>											
10	Demand	\$ 104,743,551	\$ 56,732,928	\$ 13,079,946	\$ 13,999,964	\$ 7,355,831	\$ 5,196,503	\$ 1,090,099	\$ 1,764,972	\$ 5,282,633	\$ 204,441	\$ 36,235
11	Energy	\$ 846,800,514	\$ 405,172,585	\$ 102,949,600	\$ 114,487,839	\$ 73,886,538	\$ 56,048,302	\$ 10,006,432	\$ 22,250,618	\$ 59,057,135	\$ 2,679,250	\$ 262,215
12	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	<b>Sub-total</b>	<b>\$ 951,544,065</b>	<b>\$ 461,905,513</b>	<b>\$ 116,029,546</b>	<b>\$ 128,487,802</b>	<b>\$ 81,242,369</b>	<b>\$ 61,244,805</b>	<b>\$ 11,096,531</b>	<b>\$ 24,015,590</b>	<b>\$ 64,339,769</b>	<b>\$ 2,883,691</b>	<b>\$ 298,450</b>
18	<b>Distribution</b>											
19	Demand	\$ 2,073,465,864	\$ 1,361,348,884	\$ 253,096,943	\$ 217,194,899	\$ 95,602,259	\$ 95,700,003	\$ 26,283,338	\$ 10,448,111	\$ 1,629,094	\$ 11,424,654	\$ 737,679
20	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Customer	\$ 195,634,504	\$ 145,438,530	\$ (9,721,491)	\$ 5,337,070	\$ 1,012,596	\$ 15,225,605	\$ 790,544	\$ 555,869	\$ 913,524	\$ 36,074,040	\$ 8,215
22	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	<b>Sub-total</b>	<b>\$ 2,269,100,368</b>	<b>\$ 1,506,787,413</b>	<b>\$ 243,375,452</b>	<b>\$ 222,531,969</b>	<b>\$ 96,614,855</b>	<b>\$ 110,925,608</b>	<b>\$ 27,073,883</b>	<b>\$ 11,003,980</b>	<b>\$ 2,542,619</b>	<b>\$ 47,498,694</b>	<b>\$ 745,894</b>
27	<b>TOTAL</b>											
28	Demand	\$ 2,421,083,216	\$ 1,558,153,247	\$ 298,470,778	\$ 265,760,239	\$ 121,119,356	\$ 113,726,474	\$ 27,373,438	\$ 16,570,732	\$ 6,911,728	\$ 12,133,850	\$ 863,376
29	Energy	\$ 2,811,870,359	\$ 1,428,902,310	\$ 363,067,310	\$ 403,758,653	\$ 260,572,033	\$ 197,662,801	\$ 10,006,432	\$ 78,470,165	\$ 59,057,135	\$ 9,448,781	\$ 924,740
30	Customer	\$ 195,634,504	\$ 145,438,530	\$ (9,721,491)	\$ 5,337,070	\$ 1,012,596	\$ 15,225,605	\$ 790,544	\$ 555,869	\$ 913,524	\$ 36,074,040	\$ 8,215
31	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	<b>Sub-total</b>	<b>\$ 5,428,588,080</b>	<b>\$ 3,132,494,087</b>	<b>\$ 651,816,598</b>	<b>\$ 674,855,962</b>	<b>\$ 382,703,985</b>	<b>\$ 326,614,879</b>	<b>\$ 38,170,414</b>	<b>\$ 95,596,765</b>	<b>\$ 66,882,387</b>	<b>\$ 57,656,671</b>	<b>\$ 1,796,332</b>
36	<b>TOTAL RATE BASE</b>											
37	<b>TOTAL RATE BASE</b>	<b>\$ 5,428,588,080</b>	<b>\$ 3,132,494,087</b>	<b>\$ 651,816,598</b>	<b>\$ 674,855,962</b>	<b>\$ 382,703,985</b>	<b>\$ 326,614,879</b>	<b>\$ 38,170,414</b>	<b>\$ 95,596,765</b>	<b>\$ 66,882,387</b>	<b>\$ 57,656,671</b>	<b>\$ 1,796,332</b>

Puget Sound Energy  
ELECTRIC COST OF SERVICE SUMMARY  
Adjusted Test Year Twelve Months ended December 2018 @ Revenue Requirement Before Attrition and Riders  
Functional Revenue Requirement

Line No.		System Total	Residential Sch 7	Sec Volt Sch 24 (kW< 50)	Sec Volt Sch 25 (kW > 50 & < 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/35/43	Special Contract	High Volt Sch 46/49	Choice / Retail Wheeling Sch 448/449	Lighting Sch 50-59	Firm Resale
(a)	(b)	(c)	(d)	(e)	(g)	(h)	(k)	(l)	(m)	(n)	(o)	
1	<b>Production</b>											
2	Demand	\$ 146,121,686	\$ 84,272,055	\$ 19,429,174	\$ 20,795,784	\$ 10,926,476	\$ 7,718,974	\$ -	\$ 2,621,719	\$ -	\$ 303,680	\$ 53,824
3	Energy	\$ 1,183,004,804	\$ 616,302,359	\$ 156,595,198	\$ 174,145,852	\$ 112,387,780	\$ 85,254,289	\$ -	\$ 33,845,104	\$ -	\$ 4,075,370	\$ 398,851
4	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	<b>Sub-total</b>	<b>\$ 1,329,126,491</b>	<b>\$ 700,574,415</b>	<b>\$ 176,024,372</b>	<b>\$ 194,941,636</b>	<b>\$ 123,314,256</b>	<b>\$ 92,973,263</b>	<b>\$ -</b>	<b>\$ 36,466,824</b>	<b>\$ -</b>	<b>\$ 4,379,050</b>	<b>\$ 452,675</b>
9												
10	<b>Transmission</b>											
11	Demand	\$ 17,044,382	\$ 9,142,560	\$ 2,107,845	\$ 2,256,106	\$ 1,185,398	\$ 837,421	\$ 200,666	\$ 284,427	\$ 991,174	\$ 32,946	\$ 5,839
12	Energy	\$ 137,629,563	\$ 65,076,831	\$ 16,535,259	\$ 18,388,474	\$ 11,867,293	\$ 9,002,203	\$ 1,841,992	\$ 3,573,785	\$ 10,871,282	\$ 430,328	\$ 42,116
13	Customer	\$ (1,010,227)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,010,227)	\$ -	\$ -	\$ -	\$ -
14	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	<b>Sub-total</b>	<b>\$ 153,663,718</b>	<b>\$ 74,219,391</b>	<b>\$ 18,643,104</b>	<b>\$ 20,644,581</b>	<b>\$ 13,052,691</b>	<b>\$ 9,839,624</b>	<b>\$ 1,032,431</b>	<b>\$ 3,858,212</b>	<b>\$ 11,862,456</b>	<b>\$ 463,274</b>	<b>\$ 47,955</b>
18												
19	<b>Distribution</b>											
20	Demand	\$ 446,446,613	\$ 299,989,473	\$ 55,110,331	\$ 46,373,757	\$ 20,015,669	\$ 19,834,950	\$ 4,332,499	\$ (1,182,233)	\$ (602,518)	\$ 2,407,093	\$ 167,594
21	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Customer	\$ 146,286,854	\$ 113,616,786	\$ 10,922,080	\$ 2,890,104	\$ 1,070,101	\$ 5,601,186	\$ 335,657	\$ 307,443	\$ 526,607	\$ 11,014,139	\$ 2,751
23	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	<b>Sub-total</b>	<b>\$ 592,733,467</b>	<b>\$ 413,606,259</b>	<b>\$ 66,032,411</b>	<b>\$ 49,263,861</b>	<b>\$ 21,085,769</b>	<b>\$ 25,436,136</b>	<b>\$ 4,668,156</b>	<b>\$ (874,790)</b>	<b>\$ (75,911)</b>	<b>\$ 13,421,232</b>	<b>\$ 170,345</b>
27												
28	<b>TOTAL</b>											
29	Demand	\$ 609,612,682	\$ 393,404,088	\$ 76,647,350	\$ 69,425,647	\$ 32,127,543	\$ 28,391,344	\$ 4,533,165	\$ 1,723,913	\$ 388,655	\$ 2,743,718	\$ 227,257
30	Energy	\$ 1,320,634,367	\$ 681,379,190	\$ 173,130,457	\$ 192,534,326	\$ 124,255,073	\$ 94,256,492	\$ 1,841,992	\$ 37,418,889	\$ 10,871,282	\$ 4,505,698	\$ 440,967
31	Customer	\$ 145,276,627	\$ 113,616,786	\$ 10,922,080	\$ 2,890,104	\$ 1,070,101	\$ 5,601,186	\$ (674,570)	\$ 307,443	\$ 526,607	\$ 11,014,139	\$ 2,751
32	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	<b>TOTAL REVENUE REQUIREMENT</b>	<b>\$ 2,075,523,676</b>	<b>\$ 1,188,400,065</b>	<b>\$ 260,699,887</b>	<b>\$ 264,850,078</b>	<b>\$ 157,452,717</b>	<b>\$ 128,249,022</b>	<b>\$ 5,700,587</b>	<b>\$ 39,450,245</b>	<b>\$ 11,786,545</b>	<b>\$ 18,263,555</b>	<b>\$ 670,975</b>

Puget Sound Energy  
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 Adjusted Test Year Twelve Months ended December 2018 @ Revenue Requirement Before Attrition and Riders  
 Unit Costs (per kWh)

Line No.		System Total	Residential Sch 7	Sec Volt Sch 24 (kW< 50)	Sec Volt Sch 25 (kW > 50 & < 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/35/43	Special Contract	High Volt Sch 46/49	Choice / Retail Wheeling Sch 448/449	Lighting Sch 50-59	Firm Resale
(a)	(b)	(c)	(d)	(e)	(g)	(h)	(k)	(l)	(m)	(n)	(o)	
1	<b>Production</b>											
2	Demand	\$ 0.005978	\$ 0.007343	\$ 0.006663	\$ 0.006413	\$ 0.005221	\$ 0.004862	\$ -	\$ 0.004160	\$ -	\$ 0.004002	\$ 0.007247
3	Energy	\$ 0.048395	\$ 0.053703	\$ 0.053703	\$ 0.053703	\$ 0.053703	\$ 0.053703	\$ -	\$ 0.053703	\$ -	\$ 0.053703	\$ 0.053703
4	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	<b>Total</b>	\$ 0.054372	\$ 0.061046	\$ 0.060366	\$ 0.060116	\$ 0.058924	\$ 0.058565	\$ -	\$ 0.057863	\$ -	\$ 0.057705	\$ 0.060950
9												
10	<b>Transmission</b>											
11	Demand	\$ 0.000697	\$ 0.000797	\$ 0.000723	\$ 0.000696	\$ 0.000566	\$ 0.000528	\$ 0.000573	\$ 0.000451	\$ 0.000480	\$ 0.000434	\$ 0.000786
12	Energy	\$ 0.005630	\$ 0.005671	\$ 0.005671	\$ 0.005671	\$ 0.005671	\$ 0.005671	\$ 0.005262	\$ 0.005671	\$ 0.005262	\$ 0.005671	\$ 0.005671
13	Customer	\$ (0.000041)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0.002886)	\$ -	\$ -	\$ -	\$ -
14	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	<b>Total</b>	\$ 0.006286	\$ 0.006467	\$ 0.006393	\$ 0.006366	\$ 0.006237	\$ 0.006198	\$ 0.002949	\$ 0.006122	\$ 0.005741	\$ 0.006105	\$ 0.006457
18												
19	<b>Distribution</b>											
20	Demand	\$ 0.018263	\$ 0.026140	\$ 0.018900	\$ 0.014301	\$ 0.009564	\$ 0.012494	\$ 0.012376	\$ (0.001876)	\$ (0.000292)	\$ 0.031719	\$ 0.022565
21	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Customer	\$ 0.005984	\$ 0.009900	\$ 0.003746	\$ 0.000891	\$ 0.000511	\$ 0.003528	\$ 0.000959	\$ 0.000488	\$ 0.000255	\$ 0.145138	\$ 0.000370
23	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	<b>Total</b>	\$ 0.024248	\$ 0.036040	\$ 0.022645	\$ 0.015192	\$ 0.010076	\$ 0.016023	\$ 0.013334	\$ (0.001388)	\$ (0.000037)	\$ 0.176857	\$ 0.022936
27												
28	<b>TOTAL</b>											
29	Demand	\$ 0.024938	\$ 0.034280	\$ 0.026285	\$ 0.021409	\$ 0.015352	\$ 0.017884	\$ 0.012949	\$ 0.002735	\$ 0.000188	\$ 0.036155	\$ 0.030599
30	Energy	\$ 0.054025	\$ 0.059373	\$ 0.059373	\$ 0.059373	\$ 0.059373	\$ 0.059373	\$ 0.005262	\$ 0.059373	\$ 0.005262	\$ 0.059373	\$ 0.059373
31	Customer	\$ 0.005943	\$ 0.009900	\$ 0.003746	\$ 0.000891	\$ 0.000511	\$ 0.003528	\$ (0.001927)	\$ 0.000488	\$ 0.000255	\$ 0.145138	\$ 0.000370
32	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	<b>Total</b>	\$ 0.084906	\$ 0.103554	\$ 0.089405	\$ 0.081674	\$ 0.075237	\$ 0.080786	\$ 0.016284	\$ 0.062597	\$ 0.005705	\$ 0.240667	\$ 0.090343
36												
37	<b>Delivered kWh</b>	24,444,937,399	11,476,152,247	2,915,955,626	3,242,765,960	2,092,770,307	1,587,518,179	350,081,233	630,228,919	2,066,150,550	75,887,375	7,427,003

Puget Sound Energy  
**ELECTRIC COST OF SERVICE SUMMARY - ENERGY RELATED**  
 Adjusted Test Year Twelve Months ended December 2018 @ Revenue Requirement Before Attrition and Riders

Line No.	Description	Total Company	Residential Sch 7	Sec Volt Sch 24 (kW < 50)	Sec Volt Sch 25 (kW > 50 & < 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/35/43	Special Contract	High Volt Sch 46/49	Choice / Retail Wheeling Sch 448/449	Lighting Sch 50-59	Firm Resale
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	<b>Expense</b>											
2	Operation and Maintenance	\$ 837,234,281	\$ 434,809,340	\$ 110,479,951	\$ 122,862,166	\$ 79,291,043	\$ 60,148,011	\$ 378,009	\$ 23,878,162	\$ 2,230,977	\$ 2,875,227	\$ 281,395
3	Depreciation Expense	\$ 255,685,137	\$ 131,033,254	\$ 33,294,012	\$ 37,025,491	\$ 23,894,986	\$ 18,126,082	\$ 603,335	\$ 7,195,874	\$ 3,560,830	\$ 866,472	\$ 84,801
4	Taxes Other Than Income	\$ 53,876,585	\$ 27,794,676	\$ 7,062,301	\$ 7,853,820	\$ 5,068,587	\$ 3,844,891	\$ 75,942	\$ 1,526,383	\$ 448,201	\$ 183,795	\$ 17,988
5	Income Taxes	\$ 6,942,392	\$ 3,527,901	\$ 896,398	\$ 996,863	\$ 643,342	\$ 488,021	\$ 24,705	\$ 193,740	\$ 145,810	\$ 23,329	\$ 2,283
6	<b>TOTAL EXPENSES</b>	<b>\$ 1,153,738,395</b>	<b>\$ 597,165,171</b>	<b>\$ 151,732,663</b>	<b>\$ 168,738,341</b>	<b>\$ 108,897,957</b>	<b>\$ 82,607,005</b>	<b>\$ 1,081,991</b>	<b>\$ 32,794,159</b>	<b>\$ 6,385,819</b>	<b>\$ 3,948,823</b>	<b>\$ 386,466</b>
7												
8	Requested Return on Net Investment	\$ 214,264,521	\$ 108,882,356	\$ 27,665,729	\$ 30,766,409	\$ 19,855,589	\$ 15,061,905	\$ 762,490	\$ 5,979,427	\$ 4,500,154	\$ 719,997	\$ 70,465
9												
10	<b>Total Cost of Service</b>	<b>\$ 1,368,002,917</b>	<b>\$ 706,047,527</b>	<b>\$ 179,398,392</b>	<b>\$ 199,504,750</b>	<b>\$ 128,753,546</b>	<b>\$ 97,668,910</b>	<b>\$ 1,844,481</b>	<b>\$ 38,773,585</b>	<b>\$ 10,885,973</b>	<b>\$ 4,668,820</b>	<b>\$ 456,932</b>
11												
12	Rate Base											
13	Plant in Service	\$ 5,519,562,415	\$ 2,815,075,506	\$ 715,277,654	\$ 795,443,527	\$ 513,352,063	\$ 389,414,801	\$ 16,802,320	\$ 154,593,801	\$ 99,165,905	\$ 18,615,010	\$ 1,821,828
14	Accumulated Reserve	\$(2,327,989,158)	\$(1,195,283,762)	\$(303,707,579)	\$(337,746,085)	\$(217,969,779)	\$(165,345,898)	\$(4,870,803)	\$(65,640,676)	\$(28,747,075)	\$(7,903,951)	\$(773,550)
15	Construction Work in Progress	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Working Capital Assets	\$ 70,506,014	\$ 35,959,327	\$ 9,136,843	\$ 10,160,869	\$ 6,557,478	\$ 4,974,323	\$ 214,630	\$ 1,974,757	\$ 1,266,730	\$ 237,785	\$ 23,272
17	Other Items	\$(450,208,911)	\$(226,848,762)	\$(57,639,609)	\$(64,099,659)	\$(41,367,729)	\$(31,380,425)	\$(2,139,715)	\$(12,457,716)	\$(12,628,424)	\$(1,500,063)	\$(146,809)
18	<b>TOTAL RATE BASE</b>	<b>\$ 2,811,870,359</b>	<b>\$ 1,428,902,310</b>	<b>\$ 363,067,310</b>	<b>\$ 403,758,653</b>	<b>\$ 260,572,033</b>	<b>\$ 197,662,801</b>	<b>\$ 10,006,432</b>	<b>\$ 78,470,165</b>	<b>\$ 59,057,135</b>	<b>\$ 9,448,781</b>	<b>\$ 924,740</b>

Puget Sound Energy  
**ELECTRIC COST OF SERVICE SUMMARY - DEMAND RELATED**  
 Adjusted Test Year Twelve Months ended December 2018 @ Revenue Requirement Before Attrition and Riders

Line No.	Description	Total Company	Residential Sch 7	Sec Volt Sch 24 (kW < 50)	Sec Volt Sch 25 (kW > 50 & < 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/35/43	Special Contract	High Volt Sch 46/49	Choice / Retail Wheeling Sch 448/449	Lighting Sch 50-59	Firm Resale
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	<b>Expense</b>											
2	Operation and Maintenance	\$ 210,991,207	\$ 131,110,264	\$ 26,941,791	\$ 25,920,764	\$ 12,493,317	\$ 10,575,762	\$ 919,122	\$ 2,225,919	\$ 315,326	\$ 398,938	\$ 90,004
3	Depreciation Expense	\$ 201,634,680	\$ 132,573,649	\$ 24,889,387	\$ 21,398,377	\$ 9,553,791	\$ 8,859,774	\$ 1,358,918	\$ 1,104,233	\$ 528,534	\$ 1,297,076	\$ 70,939
4	Taxes Other Than Income	\$ 25,594,689	\$ 16,410,735	\$ 3,190,766	\$ 2,882,000	\$ 1,330,725	\$ 1,200,443	\$ 199,491	\$ 194,371	\$ 61,071	\$ 115,468	\$ 9,621
5	Income Taxes	\$ 5,977,554	\$ 3,847,016	\$ 736,912	\$ 656,151	\$ 299,039	\$ 280,786	\$ 67,584	\$ 40,912	\$ 17,065	\$ 29,958	\$ 2,132
6	<b>TOTAL EXPENSES</b>	<b>\$ 444,198,130</b>	<b>\$ 283,941,664</b>	<b>\$ 55,758,856</b>	<b>\$ 50,857,292</b>	<b>\$ 23,676,872</b>	<b>\$ 20,916,766</b>	<b>\$ 2,545,114</b>	<b>\$ 3,565,436</b>	<b>\$ 921,995</b>	<b>\$ 1,841,441</b>	<b>\$ 172,695</b>
7												
8	Requested Return on Net Investment	\$ 184,486,541	\$ 118,731,277	\$ 22,743,473	\$ 20,250,930	\$ 9,229,295	\$ 8,665,957	\$ 2,085,856	\$ 1,262,690	\$ 526,674	\$ 924,599	\$ 65,789
9												
10	<b>Total Cost of Service</b>	<b>\$ 628,684,671</b>	<b>\$ 402,672,941</b>	<b>\$ 78,502,329</b>	<b>\$ 71,108,223</b>	<b>\$ 32,906,167</b>	<b>\$ 29,582,723</b>	<b>\$ 4,630,970</b>	<b>\$ 4,828,125</b>	<b>\$ 1,448,668</b>	<b>\$ 2,766,040</b>	<b>\$ 238,484</b>
11												
12	Rate Base											
13	Plant in Service	\$ 4,646,380,192	\$ 3,004,997,662	\$ 570,802,144	\$ 502,697,442	\$ 227,464,107	\$ 212,002,933	\$ 54,352,835	\$ 31,811,646	\$ 15,157,161	\$ 25,491,164	\$ 1,603,099
14	Accumulated Reserve	\$(1,724,242,508)	\$(1,120,606,921)	\$(211,093,312)	\$(183,793,002)	\$(82,621,736)	\$(75,639,309)	\$(20,752,877)	\$(12,156,831)	\$(6,508,932)	\$(10,502,010)	\$(567,577)
15	Construction Work in Progress	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Working Capital Assets	\$ 59,352,123	\$ 38,385,363	\$ 7,291,336	\$ 6,421,377	\$ 2,905,590	\$ 2,708,092	\$ 694,294	\$ 406,357	\$ 193,615	\$ 325,620	\$ 20,478
17	Other Items	\$(560,406,590)	\$(364,622,857)	\$(68,529,390)	\$(59,565,578)	\$(26,628,606)	\$(25,345,242)	\$(6,920,814)	\$(3,490,441)	\$(1,930,116)	\$(3,180,924)	\$(192,624)
18	<b>TOTAL RATE BASE</b>	<b>\$ 2,421,083,216</b>	<b>\$ 1,558,153,247</b>	<b>\$ 298,470,778</b>	<b>\$ 265,760,239</b>	<b>\$ 121,119,356</b>	<b>\$ 113,726,474</b>	<b>\$ 27,373,438</b>	<b>\$ 16,570,732</b>	<b>\$ 6,911,728</b>	<b>\$ 12,133,850</b>	<b>\$ 863,376</b>

Puget Sound Energy  
**ELECTRIC COST OF SERVICE SUMMARY - CUSTOMER RELATED**  
 Adjusted Test Year Twelve Months ended December 2018 @ Revenue Requirement Before Attrition and Riders

Line No.	Description	Total Company	Residential Sch 7	Sec Volt Sch 24 (kW < 50)	Sec Volt Sch 25 (kW > 50 & < 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/35/43	Special Contract	High Volt Sch 46/49	Choice / Retail Wheeling Sch 448/449	Lighting Sch 50-59	Firm Resale
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	<b>Expense</b>											
2	Operation and Maintenance	\$ 94,974,937	\$ 76,277,009	\$ 9,783,722	\$ 1,529,522	\$ 770,064	\$ 2,280,348	\$ 158,185	\$ 178,137	\$ 309,701	\$ 3,687,239	\$ 1,010
3	Depreciation Expense	\$ 43,747,167	\$ 31,276,583	\$ 4,784,630	\$ 1,128,655	\$ 217,699	\$ 1,923,112	\$ 101,821	\$ 75,474	\$ 125,015	\$ 4,113,156	\$ 1,022
4	Taxes Other Than Income	\$ 7,024,288	\$ 5,458,910	\$ 632,948	\$ 131,820	\$ 48,697	\$ 225,750	\$ 13,751	\$ 13,099	\$ 22,395	\$ 476,807	\$ 111
5	Income Taxes	\$ 483,014	\$ 359,082	\$ (24,002)	\$ 13,177	\$ 2,500	\$ 37,591	\$ 1,952	\$ 1,372	\$ 2,255	\$ 89,065	\$ 20
6	<b>TOTAL EXPENSES</b>	<b>\$ 146,229,406</b>	<b>\$ 113,371,583</b>	<b>\$ 15,177,298</b>	<b>\$ 2,803,174</b>	<b>\$ 1,038,961</b>	<b>\$ 4,466,801</b>	<b>\$ 275,709</b>	<b>\$ 268,082</b>	<b>\$ 459,367</b>	<b>\$ 8,366,267</b>	<b>\$ 2,163</b>
7												
8	Requested Return on Net Investment	\$ 14,907,349	\$ 11,082,416	\$ (740,778)	\$ 406,685	\$ 77,160	\$ 1,160,191	\$ 60,239	\$ 42,357	\$ 69,611	\$ 2,748,842	\$ 626
9												
10	<b>Total Cost of Service</b>	<b>\$ 161,136,755</b>	<b>\$ 124,453,999</b>	<b>\$ 14,436,520</b>	<b>\$ 3,209,859</b>	<b>\$ 1,116,121</b>	<b>\$ 5,626,992</b>	<b>\$ 335,949</b>	<b>\$ 310,439</b>	<b>\$ 528,977</b>	<b>\$ 11,115,109</b>	<b>\$ 2,789</b>
11												
12	Rate Base											
13	Plant in Service	\$ 588,474,504	\$ 425,611,091	\$ 55,302,425	\$ 13,136,837	\$ 2,164,990	\$ 22,478,247	\$ 1,162,198	\$ 816,336	\$ 1,341,362	\$ 66,448,932	\$ 12,085
14	Accumulated Reserve	\$ (239,921,466)	\$ (190,741,286)	\$ (16,408,791)	\$ (2,994,214)	\$ (607,228)	\$ (4,802,077)	\$ (258,667)	\$ (198,869)	\$ (331,116)	\$ (23,576,685)	\$ (2,532)
15	Construction Work in Progress	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Working Capital Assets	\$ 7,517,080	\$ 5,436,688	\$ 706,424	\$ 167,808	\$ 27,655	\$ 287,134	\$ 14,846	\$ 10,428	\$ 17,134	\$ 848,808	\$ 154
17	Other Items	\$ (160,435,614)	\$ (94,867,964)	\$ (49,321,550)	\$ (4,973,360)	\$ (572,821)	\$ (2,737,699)	\$ (127,832)	\$ (72,026)	\$ (113,856)	\$ (7,647,014)	\$ (1,493)
18	<b>TOTAL RATE BASE</b>	<b>\$ 195,634,504</b>	<b>\$ 145,438,530</b>	<b>\$ (9,721,491)</b>	<b>\$ 5,337,070</b>	<b>\$ 1,012,596</b>	<b>\$ 15,225,605</b>	<b>\$ 790,544</b>	<b>\$ 555,869</b>	<b>\$ 913,524</b>	<b>\$ 36,074,040</b>	<b>\$ 8,215</b>

**Puget Sound Energy**  
**ELECTRIC COST OF SERVICE SUMMARY - REVENUE SUMMARY**  
**Adjusted Test Year Twelve Months ended December 2018 @ Revenue Requirement Before Attrition and Riders**

Line No.	COS ID	Account Description	Allocation Method	Total	Residential	Sec Volt	Sec Volt	Sec Volt	Pri Volt	Special	High Volt	Choice /	Lighting	Firm Resale
					Sch 7	Sch 24	Sch 25	Sch 26	Sch 31/35/43	Contract	Sch 46/49	Sch 448/449	Sch 50-59	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
1		<b>REVENUE</b>												
2	447.00	Sales of Electricity - Firm Revenue	PROFORMA_RETAIL	\$1,981,067,118	\$1,105,896,513	\$263,390,391	\$270,703,257	\$160,280,839	\$124,210,379	\$-	\$40,128,244	\$-	\$16,457,494	\$-
3	447.01	Sales of Electricity - Transportation Revenue - Retail	DIR_449	\$10,114,353	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$10,114,353	\$-	\$-
4	447.02	Sales of Electricity - Special Contract	DIR_SC	\$5,493,553	\$-	\$-	\$-	\$-	\$-	\$5,493,553	\$-	\$-	\$-	\$-
5	447.03	Sales of Electricity - Small Firm Resale	DIR_RESALE_SMALL	\$327,360	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$327,360
6		<b>SALES REVENUE</b>		<b>\$1,997,002,384</b>	<b>\$1,105,896,513</b>	<b>\$263,390,391</b>	<b>\$270,703,257</b>	<b>\$160,280,839</b>	<b>\$124,210,379</b>	<b>\$5,493,553</b>	<b>\$40,128,244</b>	<b>\$10,114,353</b>	<b>\$16,457,494</b>	<b>\$327,360</b>
7														
8		<b>NON FIRM REVENUE</b>												
9	447.07	Sales of Electricity - Non Firm Revenue	PC4	\$5,469,488	\$2,882,952	\$724,358	\$802,203	\$507,444	\$382,588	\$-	\$150,061	\$-	\$18,020	\$1,863
10	449.01	Provision for Rate Refund	RB.T	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
11		<b>TOTAL NON FIRM REVENUE</b>		<b>\$5,469,488</b>	<b>\$2,882,952</b>	<b>\$724,358</b>	<b>\$802,203</b>	<b>\$507,444</b>	<b>\$382,588</b>	<b>\$-</b>	<b>\$150,061</b>	<b>\$-</b>	<b>\$18,020</b>	<b>\$1,863</b>
12														
13		<b>OTHER OPERATING REVENUE</b>												
14	450.01	Late Payment Revenue - Interest	DIR450.01	\$2,151,272	\$1,682,000	\$246,772	\$90,979	\$23,981	\$20,299	\$-	\$2,769	\$1,992	\$82,444	\$35
15	450.02	Late Payment Revenue - Field Call	DIR450.02	\$300,105	\$282,134	\$17,480	\$375	\$26	\$-	\$-	\$-	\$-	\$90	\$-
16	451.01	Misc Service Revenue - Temporary Service	CUST_2	\$1,314,248	\$1,163,836	\$140,040	\$9,402	\$970	\$-	\$-	\$-	\$-	\$-	\$-
17	451.02	Misc Service Revenue - Reconnection Charge	DIR451.02	\$1,460,925	\$1,427,015	\$33,196	\$713	\$-	\$-	\$-	\$-	\$-	\$-	\$-
18	451.03	Misc Service Revenue - Modified Service Charge	CUST_2	\$1,019,249	\$902,599	\$108,606	\$7,292	\$752	\$-	\$-	\$-	\$-	\$-	\$-
19	451.04	Misc Service Revenue - Line Extension/UG Conversions	CUST_2	\$1,400,596	\$1,240,302	\$149,240	\$10,020	\$1,033	\$-	\$-	\$-	\$-	\$-	\$-
20	451.05	Misc Service Revenue - Billing Initiation Charge	DIR451.05	\$1,397,402	\$1,278,832	\$114,732	\$3,469	\$251	\$117	\$-	\$1	\$-	\$-	\$-
21	451.06	Misc Service Revenue - NSF Handling Chg	DIR451.06	\$181,120	\$118,842	\$45,107	\$16,734	\$-	\$-	\$-	\$-	\$-	\$436	\$-
22	451.07	Misc Service Revenue - Deferred FIT CIAC	DIR252.00	\$4,847,787	\$2,078,046	\$2,578,750	\$173,135	\$17,856	\$-	\$-	\$-	\$-	\$-	\$-
23	451.08	Misc Service Revenue - Energy Diversion	CUST_2	\$616,490	\$545,934	\$65,690	\$4,410	\$455	\$-	\$-	\$-	\$-	\$-	\$-
24	454.01	Rental Revenue - Steam Plant	PP.T	\$63,961	\$33,714	\$8,471	\$9,381	\$5,934	\$4,474	\$-	\$1,755	\$-	\$211	\$22
25	454.02	Rental Revenue - Pole & Personal Cell Site Contacts - T1	PC4	\$5,198,339	\$2,740,031	\$688,448	\$762,434	\$482,287	\$363,621	\$-	\$142,622	\$-	\$17,126	\$1,770
26	454.03	Rental Revenue - Pole & Personal Cell Site Contacts - D	D364.T	\$7,250,768	\$4,996,899	\$913,020	\$709,808	\$280,789	\$340,241	\$616	\$-	\$-	\$4,391	\$5,003
27	454.04	Rental Revenue - Land & Bldg	PTDP.T	\$1,222,583	\$707,065	\$152,847	\$150,276	\$85,109	\$71,443	\$8,321	\$21,451	\$13,459	\$12,217	\$394
28	454.05	Rental Revenue - Transf & Equip	DIR454.05	\$4,617,137	\$-	\$-	\$-	\$-	\$481,299	\$81,219	\$2,993,778	\$1,057,272	\$-	\$3,568
29	456.01	Other Elect Revenue - Wheeling	PC4	\$20,178,765	\$10,636,173	\$2,672,398	\$2,959,593	\$1,872,129	\$1,411,494	\$-	\$553,625	\$-	\$66,481	\$6,873
30	456.02	Other Elect Revenue - Dist O&M	LINE.T	\$402,046	\$269,686	\$48,466	\$42,644	\$18,017	\$18,372	\$3,614	\$875	\$5	\$202	\$164
31	456.03	Other Elect Revenue - Summit Buyout	GP.T	\$403,943	\$245,923	\$48,880	\$44,368	\$25,237	\$21,329	\$2,461	\$6,318	\$3,771	\$5,541	\$116
32	456.04	Other Elect Revenue - PCS	D364.T	\$35,693	\$24,598	\$4,495	\$3,494	\$1,382	\$1,675	\$3	\$-	\$-	\$22	\$25
33	456.05	Other Elect Revenue - Non-Core Gas Sales	PP.T	\$21,415,124	\$11,287,854	\$2,836,137	\$3,140,928	\$1,986,835	\$1,497,976	\$-	\$587,546	\$-	\$70,554	\$7,294
34	456.06	Other Elect Revenue - Green Energy Option	PC4	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
35	456.07	Other Elect Revenue - Sumas Water Sale	PP.T	\$16,227	\$8,553	\$2,149	\$2,380	\$1,505	\$1,135	\$-	\$445	\$-	\$53	\$6
36	456.08	Other Elect Revenue - Intolight	DIR373.00	\$1,720	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$1,720	\$-
37	456.09	Other Elect Revenue - REC Revenue	PC4	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
38	456.10	Other Elect Revenue - Cedar Hills Facility Fee	PC4	\$81,158	\$42,778	\$10,748	\$11,903	\$7,530	\$5,677	\$-	\$2,227	\$-	\$267	\$28
39	456.11	Other Elect Revenue - Biogas Amortization	PC4	\$(117,872)	\$(62,130)	\$(15,611)	\$(17,288)	\$(10,936)	\$(8,245)	\$-	\$(3,234)	\$-	\$(388)	\$(40)
40	456.12	Other Elect Revenue - Ferndale Plant	PP.T	\$306	\$161	\$40	\$45	\$28	\$21	\$-	\$8	\$-	\$1	\$0
41	456.13	Other Elect Revenue - Misc	DP.T	\$223,368	\$148,520	\$26,478	\$21,022	\$8,952	\$9,929	\$2,686	\$1,024	\$354	\$4,336	\$69
42	456.14	Other Elect Revenue - Decoupling Amortization	DP.T	\$138,493	\$92,086	\$16,417	\$13,034	\$5,550	\$6,156	\$1,665	\$635	\$219	\$2,689	\$42
43	456.15	Other Elect Revenue - Transmission Transportation	DIR_449	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
44	456.16	Other Elect Revenue - Special Contract Wheeling	DIR_SC	\$1,010,227	\$-	\$-	\$-	\$-	\$-	\$1,010,227	\$-	\$-	\$-	\$-
45		<b>TOTAL OTHER OPERATING INCOME</b>		<b>\$76,831,179</b>	<b>\$41,891,451</b>	<b>\$10,912,996</b>	<b>\$8,170,552</b>	<b>\$4,815,673</b>	<b>\$4,247,015</b>	<b>\$1,110,813</b>	<b>\$4,311,844</b>	<b>\$1,077,073</b>	<b>\$268,395</b>	<b>\$25,367</b>
46														
47		<b>TOTAL REVENUE</b>		<b>\$2,079,303,051</b>	<b>\$1,150,670,916</b>	<b>\$275,027,745</b>	<b>\$279,676,011</b>	<b>\$165,603,956</b>	<b>\$128,839,982</b>	<b>\$6,604,366</b>	<b>\$44,590,149</b>	<b>\$11,191,426</b>	<b>\$16,743,909</b>	<b>\$354,590</b>



**Puget Sound Energy**  
**ELECTRIC COST OF SERVICE SUMMARY - EXPENSE SUMMARY**  
 Adjusted Test Year Twelve Months ended December 2018 @ Revenue Requirement Before Attrition and Riders

Line No.	COS ID	Account Description	Allocation Method	Total	Residential Sch 7	Sec Volt Sch 24 (kW < 50)	Sec Volt Sch 25 (kW > 50 & < 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/35/43	Special Contract	High Volt Sch 46/49	Choice / Retail Wheeling Sch 448/449	Lighting Sch 50-59	Firm Resale
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
1		<b>EXPENSES</b>												
2														
3		<b>O &amp; M Expenses</b>												
4														
5		<b>Production - O&amp;M - Fuel</b>												
6	FUEL.ST	Steam Prod O&M - Fuel	PP.T	\$ 37,464,674	\$ 19,747,529	\$ 4,961,678	\$ 5,494,894	\$ 3,475,866	\$ 2,620,634	\$ -	\$ 1,027,882	\$ -	\$ 123,431	\$ 12,760
7	FUEL.OT	Other Prod O&M - Fuel	PP.T	\$ 143,207,932	\$ 75,484,516	\$ 18,965,910	\$ 21,004,119	\$ 13,286,427	\$ 10,017,318	\$ -	\$ 3,929,056	\$ -	\$ 471,813	\$ 48,774
8		<b>Sub-total</b>		<b>\$ 180,672,606</b>	<b>\$ 95,232,045</b>	<b>\$ 23,927,588</b>	<b>\$ 26,499,013</b>	<b>\$ 16,762,293</b>	<b>\$ 12,637,951</b>	<b>\$ -</b>	<b>\$ 4,956,938</b>	<b>\$ -</b>	<b>\$ 595,244</b>	<b>\$ 61,534</b>
9														
10		<b>Production - O&amp;M - Purchase Power</b>												
11	555.00	Purch Pwr - Other	PC4	\$ 446,679,559	\$ 235,443,595	\$ 59,156,530	\$ 65,513,903	\$ 41,441,665	\$ 31,244,994	\$ -	\$ 12,255,111	\$ -	\$ 1,471,630	\$ 152,131
12	555.01	Purch Pwr - Res Exchange	BPAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13		<b>Sub-total</b>		<b>\$ 446,679,559</b>	<b>\$ 235,443,595</b>	<b>\$ 59,156,530</b>	<b>\$ 65,513,903</b>	<b>\$ 41,441,665</b>	<b>\$ 31,244,994</b>	<b>\$ -</b>	<b>\$ 12,255,111</b>	<b>\$ -</b>	<b>\$ 1,471,630</b>	<b>\$ 152,131</b>
14														
15		<b>Production - O&amp;M - Wheeling</b>												
16	565.00	Wheeling by Others - Wheeling	PP.T	\$ 112,334,321	\$ 59,211,119	\$ 14,877,127	\$ 16,475,927	\$ 10,422,060	\$ 7,857,725	\$ -	\$ 3,082,007	\$ -	\$ 370,096	\$ 38,259
17		<b>Sub-total</b>		<b>\$ 112,334,321</b>	<b>\$ 59,211,119</b>	<b>\$ 14,877,127</b>	<b>\$ 16,475,927</b>	<b>\$ 10,422,060</b>	<b>\$ 7,857,725</b>	<b>\$ -</b>	<b>\$ 3,082,007</b>	<b>\$ -</b>	<b>\$ 370,096</b>	<b>\$ 38,259</b>
18														
19		<b>Production - O&amp;M - Other</b>												
20	500.00	Steam Prod O&M	PP.T	\$ 46,113,930	\$ 24,306,528	\$ 6,107,152	\$ 6,763,469	\$ 4,278,320	\$ 3,225,644	\$ -	\$ 1,265,183	\$ -	\$ 151,927	\$ 15,706
21	535.00	Hydro Prod O&M - O&M	PP.T	\$ 13,175,060	\$ 6,944,539	\$ 1,744,854	\$ 1,932,369	\$ 1,222,345	\$ 921,588	\$ -	\$ 361,471	\$ -	\$ 43,407	\$ 4,487
22	545.00	Other Prod O&M - O&M	PP.T	\$ 49,792,154	\$ 26,245,311	\$ 6,594,282	\$ 7,302,950	\$ 4,619,575	\$ 3,482,934	\$ -	\$ 1,366,099	\$ -	\$ 164,045	\$ 16,958
23	556.00	System Control & Load Dispatch	PP.T	\$ 94,648	\$ 49,889	\$ 12,535	\$ 13,882	\$ 8,781	\$ 6,621	\$ -	\$ 2,597	\$ -	\$ 312	\$ 32
24		<b>Sub-total</b>		<b>\$ 109,175,792</b>	<b>\$ 57,546,267</b>	<b>\$ 14,458,824</b>	<b>\$ 16,012,670</b>	<b>\$ 10,129,021</b>	<b>\$ 7,636,788</b>	<b>\$ -</b>	<b>\$ 2,995,350</b>	<b>\$ -</b>	<b>\$ 359,690</b>	<b>\$ 37,183</b>
25														
26		<b>Transmission - O&amp;M</b>												
27	565.01	Transmission O&M - Washington	PC3	\$ 19,056,919	\$ 9,083,422	\$ 2,281,610	\$ 2,526,539	\$ 1,597,363	\$ 1,204,140	\$ 269,358	\$ 472,144	\$ 1,559,781	\$ 56,692	\$ 5,869
28	565.02	Transmission O&M - Washington GIF	PC4	\$ 2,801,718	\$ 1,476,778	\$ 371,049	\$ 410,924	\$ 259,935	\$ 195,979	\$ -	\$ 76,868	\$ -	\$ 9,231	\$ 954
29	565.03	Transmission O&M - Washington LIF	DIR_449	\$ 6,424	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,424	\$ -	\$ -
30	565.04	Transmission O&M - Non-Washington	PC4	\$ 2,943,195	\$ 1,551,350	\$ 389,785	\$ 431,675	\$ 273,061	\$ 205,875	\$ -	\$ 80,750	\$ -	\$ 9,697	\$ 1,002
31		<b>Sub-total</b>		<b>\$ 24,808,256</b>	<b>\$ 12,111,550</b>	<b>\$ 3,042,444</b>	<b>\$ 3,369,137</b>	<b>\$ 2,130,360</b>	<b>\$ 1,605,994</b>	<b>\$ 269,358</b>	<b>\$ 629,762</b>	<b>\$ 1,566,204</b>	<b>\$ 75,619</b>	<b>\$ 7,826</b>
32														
33		<b>Distribution Expense - Operating</b>												
34	581.00	Dist O&M - Load Dispatch	DES3.T	\$ 1,756,790	\$ 1,120,689	\$ 249,355	\$ 158,548	\$ 59,779	\$ 117,234	\$ 17,671	\$ 9,412	\$ 5,427	\$ 18,208	\$ 467
35	582.00	Dist O&M - Station	D362.T	\$ 1,809,515	\$ 938,393	\$ 226,879	\$ 249,292	\$ 132,646	\$ 134,604	\$ 58,222	\$ 47,287	\$ 20,373	\$ 1,356	\$ 462
36	583.00	Dist O&M - OVHD Lines	D364.T	\$ 2,676,080	\$ 1,844,232	\$ 336,973	\$ 261,973	\$ 103,632	\$ 125,575	\$ 228	\$ -	\$ -	\$ 1,621	\$ 1,846
37	584.00	Dist O&M - UNGD Lines	D366.T	\$ 4,739,504	\$ 3,136,768	\$ 558,934	\$ 521,585	\$ 226,458	\$ 213,742	\$ 63,167	\$ 15,334	\$ 92	\$ 2,149	\$ 1,276
38	585.00	Dist O&M - Street Lighting	DIR373.00	\$ 145,301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,301	\$ -
39	586.00	Dist O&M - Meter	D370.T	\$ 1,730,551	\$ 1,123,518	\$ 315,355	\$ 93,199	\$ 10,475	\$ 166,419	\$ 8,201	\$ 5,093	\$ 8,199	\$ -	\$ 91
40	587.00	Dist O&M - Cust Installations - Meters	D370.T	\$ 3,412,779	\$ 2,215,665	\$ 621,905	\$ 183,795	\$ 20,657	\$ 328,191	\$ 16,173	\$ 10,043	\$ 16,170	\$ -	\$ 180
41	589.00	Dist O&M - Rents	DES3.T	\$ 1,318,380	\$ 841,019	\$ 187,128	\$ 118,982	\$ 44,861	\$ 87,978	\$ 13,261	\$ 7,063	\$ 4,073	\$ 13,664	\$ 350
42	580.00	Dist O&M - Supr & Eng	DES1.T	\$ 2,736,810	\$ 1,745,862	\$ 388,457	\$ 246,993	\$ 93,127	\$ 182,633	\$ 27,529	\$ 14,662	\$ 8,454	\$ 28,366	\$ 727
43	588.00	Dist O&M - Miscellaneous	DES1.T	\$ 12,333,410	\$ 7,867,710	\$ 1,750,576	\$ 1,113,074	\$ 419,677	\$ 823,033	\$ 124,059	\$ 66,076	\$ 38,099	\$ 127,829	\$ 3,277
44		<b>Sub-total</b>		<b>\$ 32,659,119</b>	<b>\$ 20,833,856</b>	<b>\$ 4,635,561</b>	<b>\$ 2,947,441</b>	<b>\$ 1,111,313</b>	<b>\$ 2,179,409</b>	<b>\$ 328,510</b>	<b>\$ 174,971</b>	<b>\$ 100,886</b>	<b>\$ 338,494</b>	<b>\$ 8,677</b>
45														
46		<b>Customer Accounts Expense</b>												
47	901.00	CAE - Suprv	CAES1.T	\$ 134,622	\$ 117,096	\$ 12,266	\$ 1,234	\$ 1,310	\$ 1,455	\$ 161	\$ 256	\$ 458	\$ 386	\$ 0
48	902.00	CAE - Meter Reading	CUST_4	\$ 11,371,142	\$ 9,996,632	\$ 1,272,599	\$ 84,726	\$ 8,563	\$ 6,701	\$ 960	\$ 349	\$ 533	\$ -	\$ 78
49	903.00	CAE - Records & Collections	CUST_3	\$ 23,622,829	\$ 20,177,623	\$ 2,381,005	\$ 216,910	\$ 224,156	\$ 181,617	\$ 61,073	\$ 98,601	\$ 176,149	\$ 105,673	\$ 20
50	904.00	CAE - Uncollect Accts	DIR904.00	\$ 16,958,953	\$ 15,015,160	\$ 1,080,070	\$ 174,630	\$ 272,644	\$ 373,242	\$ -	\$ -	\$ -	\$ 43,207	\$ -
51	905.00	CAE - Miscellaneous	CUST_1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52		<b>Sub-total</b>		<b>\$ 52,087,545</b>	<b>\$ 45,306,511</b>	<b>\$ 4,745,940</b>	<b>\$ 477,500</b>	<b>\$ 506,673</b>	<b>\$ 563,015</b>	<b>\$ 62,194</b>	<b>\$ 99,207</b>	<b>\$ 177,140</b>	<b>\$ 149,266</b>	<b>\$ 98</b>

**Puget Sound Energy**  
**ELECTRIC COST OF SERVICE SUMMARY - EXPENSE SUMMARY**  
 Adjusted Test Year Twelve Months ended December 2018 @ Revenue Requirement Before Attrition and Riders

Line No.	COS ID	Account Description	Allocation Method	Total	Residential Sch 7	Sec Volt Sch 24 (kW < 50)	Sec Volt Sch 25 (kW > 50 & < 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/35/43	Special Contract	High Volt Sch 46/49	Choice / Retail Wheeling Sch 448/449	Lighting Sch 50-59	Firm Resale
53														
54		Customer Service & Information Expense												
55	908.01	Cust Svc Exp - Cust Assistance	RESID	\$ 181,453	\$ 181,453	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56	908.02	Cust Svc Exp - Weatherization	PC4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	909.00	Cust Svc Exp - Info & Instruct	CUST_1	\$ 3,077,575	\$ 2,704,936	\$ 325,474	\$ 21,852	\$ 2,254	\$ 1,724	\$ 249	\$ 67	\$ 43	\$ 20,955	\$ 21
58	910.00	Cust Svc Exp - Misc	CUST_1	\$ 893	\$ 785	\$ 94	\$ 6	\$ 1	\$ 1	\$ 0	\$ 0	\$ 0	\$ 6	\$ 0
59	911.00	Cust Svc Exp - Demonstration	DIR373.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60	912.00	Cust Svc Exp - Demonstration & Selling	CUST_1	\$ 823,620	\$ 723,894	\$ 87,103	\$ 5,848	\$ 603	\$ 461	\$ 67	\$ 18	\$ 11	\$ 5,608	\$ 6
61	913.00	Cust Svc Exp - Advertising	CUST_1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	916.00	Cust Svc Exp - Misc Selling	CUST_1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>63</b>		<b>Sub-total</b>		<b>\$ 4,083,540</b>	<b>\$ 3,611,068</b>	<b>\$ 412,672</b>	<b>\$ 27,706</b>	<b>\$ 2,858</b>	<b>\$ 2,186</b>	<b>\$ 316</b>	<b>\$ 85</b>	<b>\$ 54</b>	<b>\$ 26,570</b>	<b>\$ 27</b>
64														
65		<b>General Expenses</b>												
66	920.00	A&G Exp - Salaries	ADJPTDCE.T	\$ 49,509,442	\$ 31,220,293	\$ 6,039,086	\$ 5,026,921	\$ 2,871,945	\$ 2,588,173	\$ 158,582	\$ 714,898	\$ 334,764	\$ 539,955	\$ 14,826
67	921.00	A&G Exp - Office Supplies	ADJPTDCE.T	\$ 8,619,180	\$ 5,435,192	\$ 1,051,354	\$ 875,145	\$ 499,982	\$ 450,579	\$ 27,608	\$ 124,458	\$ 58,280	\$ 94,002	\$ 2,581
68	922.00	A&G Exp - Transf (credit)	ADJPTDCE.T	\$ (21,557,751)	\$ (13,594,161)	\$ (2,629,582)	\$ (2,188,857)	\$ (1,250,523)	\$ (1,126,961)	\$ (69,051)	\$ (311,286)	\$ (145,765)	\$ (235,111)	\$ (6,456)
69	923.00	A&G Exp - Outside Svcs	ADJPTDCE.T	\$ 11,082,002	\$ 6,988,229	\$ 1,351,766	\$ 1,125,206	\$ 642,845	\$ 579,327	\$ 35,496	\$ 160,020	\$ 74,932	\$ 120,861	\$ 3,319
70	924.00	A&G Exp - Prop Insurance - Other	PTDGP.T	\$ 4,733,024	\$ 2,744,826	\$ 590,729	\$ 578,530	\$ 327,717	\$ 275,185	\$ 32,037	\$ 82,573	\$ 51,691	\$ 48,218	\$ 1,517
71	925.00	A&G Exp - Injuries & Damages - Other	SW.T	\$ 5,028,620	\$ 3,069,154	\$ 607,393	\$ 548,857	\$ 312,341	\$ 264,038	\$ 30,470	\$ 78,179	\$ 46,818	\$ 69,941	\$ 1,430
72	926.00	A&G Exp - Pensions & Benefits	SW.T	\$ 35,454,127	\$ 21,638,971	\$ 4,282,405	\$ 3,869,696	\$ 2,202,147	\$ 1,861,590	\$ 214,826	\$ 551,202	\$ 330,088	\$ 493,119	\$ 10,083
73	928.00	A&G Exp - Reg Comm Exp	PTDE.T	\$ 7,659,024	\$ 4,110,717	\$ 1,009,517	\$ 1,085,722	\$ 671,580	\$ 523,696	\$ 6,552	\$ 193,034	\$ 13,471	\$ 42,064	\$ 2,670
74	930.00	A&G Exp - Miscellaneous	ADJPTDCE.T	\$ 5,458,093	\$ 3,441,834	\$ 665,770	\$ 554,185	\$ 316,613	\$ 285,329	\$ 17,483	\$ 78,813	\$ 36,906	\$ 59,526	\$ 1,634
75	931.00	A&G Exp - Rents	ADJPTDCE.T	\$ 5,083,694	\$ 3,205,740	\$ 620,101	\$ 516,171	\$ 294,895	\$ 265,757	\$ 16,283	\$ 73,407	\$ 34,374	\$ 55,443	\$ 1,522
<b>76</b>		<b>Sub-total</b>		<b>\$ 111,069,454</b>	<b>\$ 68,260,795</b>	<b>\$ 13,588,540</b>	<b>\$ 11,991,576</b>	<b>\$ 6,889,542</b>	<b>\$ 5,966,714</b>	<b>\$ 470,286</b>	<b>\$ 1,745,297</b>	<b>\$ 835,558</b>	<b>\$ 1,288,018</b>	<b>\$ 33,127</b>
77														
<b>78</b>		<b>TOTAL OPERATING EXPENSES</b>		<b>\$ 1,073,570,192</b>	<b>\$ 597,556,806</b>	<b>\$ 138,845,227</b>	<b>\$ 143,314,875</b>	<b>\$ 89,395,785</b>	<b>\$ 69,694,776</b>	<b>\$ 1,130,664</b>	<b>\$ 25,938,728</b>	<b>\$ 2,679,842</b>	<b>\$ 4,674,627</b>	<b>\$ 338,863</b>
79														
80		<b>Distribution Expense - Maintenance</b>												
81	591.00	Dist O&M - Structure	D361.T	\$ (5)	\$ (2)	\$ (1)	\$ (1)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
82	592.00	Dist O&M - Station Eqpt	D362.T	\$ 1,517,581	\$ 787,000	\$ 190,276	\$ 209,073	\$ 111,246	\$ 112,888	\$ 48,829	\$ 39,658	\$ 17,086	\$ 1,137	\$ 388
83	593.00	Dist O&M - OVHD Lines	D364.T	\$ 35,807,046	\$ 24,676,585	\$ 4,508,837	\$ 3,505,303	\$ 1,386,643	\$ 1,680,241	\$ 3,044	\$ -	\$ -	\$ 21,685	\$ 24,706
84	594.00	Dist O&M - UNGD Lines	D366.T	\$ 12,335,803	\$ 8,164,260	\$ 1,454,771	\$ 1,357,562	\$ 589,416	\$ 556,319	\$ 164,409	\$ 39,911	\$ 240	\$ 5,594	\$ 3,321
85	595.00	Dist O&M - Lines Transformers	D368.T	\$ 174,095	\$ 133,811	\$ 21,101	\$ 7,613	\$ 1,817	\$ 924	\$ 1,696	\$ -	\$ -	\$ 7,112	\$ 21
86	596.00	Dist O&M - Street Lighting	DIR373.00	\$ 2,000,851	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,851	\$ -
87	597.00	Dist O&M - Meters	D370.T	\$ 532,950	\$ 346,005	\$ 97,119	\$ 28,702	\$ 3,226	\$ 51,251	\$ 2,526	\$ 1,568	\$ 2,525	\$ -	\$ 28
88	590.00	Dist O&M - Supervision & Maintenance	DES2.T	\$ 541,368	\$ 352,595	\$ 64,839	\$ 52,808	\$ 21,630	\$ 24,827	\$ 2,279	\$ 839	\$ 205	\$ 21,051	\$ 294
<b>89</b>		<b>Sub-total</b>		<b>\$ 52,909,688</b>	<b>\$ 34,460,254</b>	<b>\$ 6,336,943</b>	<b>\$ 5,161,060</b>	<b>\$ 2,113,977</b>	<b>\$ 2,426,450</b>	<b>\$ 222,783</b>	<b>\$ 81,976</b>	<b>\$ 20,056</b>	<b>\$ 2,057,431</b>	<b>\$ 28,757</b>
90														
91		<b>General Expense - Maintenance &amp; Other</b>												
92	935.00	A&G Exp - Maint of Gen Plant	GP.T	\$ 16,720,545	\$ 10,179,553	\$ 2,023,295	\$ 1,836,517	\$ 1,044,662	\$ 882,895	\$ 101,870	\$ 261,514	\$ 156,106	\$ 229,346	\$ 4,788
<b>93</b>		<b>Sub-total</b>		<b>\$ 16,720,545</b>	<b>\$ 10,179,553</b>	<b>\$ 2,023,295</b>	<b>\$ 1,836,517</b>	<b>\$ 1,044,662</b>	<b>\$ 882,895</b>	<b>\$ 101,870</b>	<b>\$ 261,514</b>	<b>\$ 156,106</b>	<b>\$ 229,346</b>	<b>\$ 4,788</b>
94														
<b>95</b>		<b>TOTAL MAINTENANCE EXPENSES</b>		<b>\$ 69,630,233</b>	<b>\$ 44,639,807</b>	<b>\$ 8,360,238</b>	<b>\$ 6,997,577</b>	<b>\$ 3,158,639</b>	<b>\$ 3,309,345</b>	<b>\$ 324,652</b>	<b>\$ 343,490</b>	<b>\$ 176,162</b>	<b>\$ 2,286,777</b>	<b>\$ 33,545</b>
96														
<b>97</b>		<b>TOTAL O &amp; M EXPENSES</b>		<b>\$ 1,143,200,425</b>	<b>\$ 642,196,612</b>	<b>\$ 147,205,464</b>	<b>\$ 150,312,452</b>	<b>\$ 92,554,424</b>	<b>\$ 73,004,121</b>	<b>\$ 1,455,316</b>	<b>\$ 26,282,218</b>	<b>\$ 2,856,004</b>	<b>\$ 6,961,404</b>	<b>\$ 372,408</b>

**Puget Sound Energy**  
**ELECTRIC COST OF SERVICE SUMMARY - EXPENSE SUMMARY**  
**Adjusted Test Year Twelve Months ended December 2018 @ Revenue Requirement Before Attrition and Riders**

Line No.	COS ID	Account Description	Allocation Method	Total	Residential Sch 7	Sec Volt Sch 24 (kW < 50)	Sec Volt Sch 25 (kW > 50 & < 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/35/43	Special Contract	High Volt Sch 46/49	Choice / Retail Wheeling Sch 448/449	Lighting Sch 50-59	Firm Resale
98														
99		<b>Depreciation Expense</b>												
100	403.01	Depr Exp - Production Steam Baseload	PP.T	\$ 42,426,879	\$ 22,363,094	\$ 5,618,853	\$ 6,222,695	\$ 3,936,246	\$ 2,967,737	\$ -	\$ 1,164,025	\$ -	\$ 139,780	\$ 14,450
101	403.02	Depr Exp - Production Hydro	PP.T	\$ 19,269,085	\$ 10,156,683	\$ 2,551,924	\$ 2,826,171	\$ 1,787,731	\$ 1,347,862	\$ -	\$ 528,667	\$ -	\$ 63,484	\$ 6,563
102	403.03	Depr Exp - Production Other	PP.T	\$ 74,989,414	\$ 39,526,718	\$ 9,931,311	\$ 10,998,599	\$ 6,957,306	\$ 5,245,469	\$ -	\$ 2,057,411	\$ -	\$ 247,060	\$ 25,540
103	403.04a	Depr Exp - Transmission - Washington	PC3	\$ 28,661,895	\$ 13,661,605	\$ 3,431,576	\$ 3,799,952	\$ 2,402,459	\$ 1,811,045	\$ 405,119	\$ 710,112	\$ 2,345,934	\$ 85,266	\$ 8,827
104	403.04b	Depr Exp - Transmission - Washington GIF	PC4	\$ 3,536,313	\$ 1,863,981	\$ 468,336	\$ 518,666	\$ 328,089	\$ 247,363	\$ -	\$ 97,022	\$ -	\$ 11,651	\$ 1,204
105	403.04c	Depr Exp - Transmission - Washington LIF	DIR_449	\$ 9,969	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,969	\$ -	\$ -
106	403.04d	Depr Exp - Transmission - Non-Washington	PC4	\$ 3,010,267	\$ 1,586,704	\$ 398,668	\$ 441,512	\$ 279,284	\$ 210,567	\$ -	\$ 82,590	\$ -	\$ 9,918	\$ 1,025
107	403.05a	Depr Exp - Distribution - Easements	D360.T	\$ 71,582	\$ 29,713	\$ 9,579	\$ 12,462	\$ 7,324	\$ 6,343	\$ 6,092	\$ 22	\$ -	\$ 42	\$ 4
108	403.05b	Depr Exp - Distribution - Structures	D361.T	\$ 142,607	\$ 66,752	\$ 18,376	\$ 22,822	\$ 13,273	\$ 9,785	\$ 6,319	\$ 2,362	\$ 2,800	\$ 101	\$ 15
109	403.05c	Depr Exp - Distribution - Station Equipment	D362.T	\$ 9,552,274	\$ 4,953,699	\$ 1,197,675	\$ 1,315,993	\$ 700,229	\$ 710,561	\$ 307,348	\$ 249,623	\$ 107,546	\$ 7,159	\$ 2,440
110	403.05d	Depr Exp - Distribution - Batteries	NCP_362	\$ 54,951	\$ 30,673	\$ 7,416	\$ 8,149	\$ 4,336	\$ 4,318	\$ -	\$ -	\$ -	\$ 44	\$ 15
111	403.05e	Depr Exp - Distribution - OH Poles	OH_NCP	\$ 12,015,090	\$ 8,280,957	\$ 1,513,074	\$ 1,176,308	\$ 465,329	\$ 563,855	\$ -	\$ -	\$ -	\$ 7,277	\$ 8,291
112	403.05f	Depr Exp - Distribution - OH Conductors	OH_NCP	\$ 17,443,236	\$ 12,022,106	\$ 2,196,646	\$ 1,707,737	\$ 675,554	\$ 818,591	\$ -	\$ -	\$ -	\$ 10,565	\$ 12,037
113	403.05g	Depr Exp - Distribution - UG Conductors	UG_NCP	\$ 13,080,710	\$ 8,803,246	\$ 1,568,631	\$ 1,463,813	\$ 635,547	\$ 599,860	\$ -	\$ -	\$ -	\$ 6,032	\$ 3,580
114	403.05h	Depr Exp - Distribution - UG Conduit	UG_NCP	\$ 38,836,749	\$ 26,136,919	\$ 4,657,279	\$ 4,346,075	\$ 1,886,945	\$ 1,780,990	\$ -	\$ -	\$ -	\$ 17,910	\$ 10,630
115	403.05i	Depr Exp - Distribution - Line Transformers	D368.T	\$ 20,242,879	\$ 15,558,858	\$ 2,453,564	\$ 885,152	\$ 211,252	\$ 107,443	\$ 197,247	\$ -	\$ -	\$ 826,972	\$ 2,391
116	403.05j	Depr Exp - Distribution - Services	D369.T	\$ 5,946,476	\$ 5,770,233	\$ 169,605	\$ 6,498	\$ 141	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
117	403.05k	Depr Exp - Distribution - Meters	METER	\$ 15,485,581	\$ 10,053,641	\$ 2,821,911	\$ 833,977	\$ 93,732	\$ 1,489,177	\$ 73,384	\$ 45,571	\$ 73,370	\$ -	\$ 818
118	403.05l	Depr Exp - Distribution - Lighting	DIR373.00	\$ 2,670,044	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,670,044	\$ -
119	403.06	Depr Exp - General	GP.T	\$ 31,544,119	\$ 19,204,220	\$ 3,817,043	\$ 3,464,679	\$ 1,970,806	\$ 1,665,625	\$ 192,182	\$ 493,359	\$ 294,501	\$ 432,672	\$ 9,033
120	403.07a	Depr Exp - FAS 143 - Prod	PP.T	\$ 7,651,253	\$ 4,032,955	\$ 1,013,303	\$ 1,122,199	\$ 709,862	\$ 535,201	\$ -	\$ 209,920	\$ -	\$ 25,208	\$ 2,606
121	403.07b	Depr Exp - FAS 143 - Trans	TP.T	\$ 88,906	\$ 43,386	\$ 10,899	\$ 12,069	\$ 7,631	\$ 5,753	\$ 971	\$ 2,256	\$ 5,643	\$ 271	\$ 28
122	403.07c	Depr Exp - FAS 143 - Dist	DP.T	\$ 52,744	\$ 35,070	\$ 6,252	\$ 4,964	\$ 2,114	\$ 2,345	\$ 634	\$ 242	\$ 84	\$ 1,024	\$ 16
123	403.07d	Depr Exp - FAS 143 - Other	GP.T	\$ 15,332	\$ 9,334	\$ 1,855	\$ 1,684	\$ 958	\$ 810	\$ 93	\$ 240	\$ 143	\$ 210	\$ 4
124	403.08	Depr Exp - VROW	DP.T	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
125	404.00	Amort Exp - Limited Term Plant - Prod	PP.T	\$ 1,210,781	\$ 638,199	\$ 160,351	\$ 177,584	\$ 112,333	\$ 84,693	\$ -	\$ 33,219	\$ -	\$ 3,989	\$ 412
126	404.01	Amort Exp - Limited Term Plant - Transmission	PC4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
127	404.02	Amort Exp - Limited Term Plant - General	GP.T	\$ 77,938,784	\$ 47,449,528	\$ 9,431,099	\$ 8,560,481	\$ 4,869,440	\$ 4,115,403	\$ 474,841	\$ 1,218,984	\$ 727,650	\$ 1,069,040	\$ 22,318
128	405.00	Amort Exp - WUTC AFUDC	PTDP.T	\$ 2,500,925	\$ 1,446,376	\$ 312,666	\$ 307,407	\$ 174,099	\$ 146,145	\$ 17,022	\$ 43,881	\$ 27,532	\$ 24,991	\$ 806
129	406.00	Amort Exp - Acq Adjustment - Transmission	PC4	\$ 25,800	\$ 13,599	\$ 3,417	\$ 3,784	\$ 2,394	\$ 1,805	\$ -	\$ 708	\$ -	\$ 85	\$ 9
130	406.01	Amort Exp - Acq Adjustment - Distribution	DP.T	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
131	406.02	Amort Exp - FERC Colstrip	PC4	\$ 715,283	\$ 377,024	\$ 94,729	\$ 104,910	\$ 66,362	\$ 50,034	\$ -	\$ 19,625	\$ -	\$ 2,357	\$ 244
132	406.03	Amort Exp - Acq Adjustment - Production	PP.T	\$ 8,414,393	\$ 4,435,204	\$ 1,114,370	\$ 1,234,128	\$ 780,664	\$ 588,582	\$ -	\$ 230,857	\$ -	\$ 27,722	\$ 2,866
133	407.00	Amort Exp - Property Losses - Production	PP.T	\$ 10,322,245	\$ 5,440,828	\$ 1,367,039	\$ 1,513,950	\$ 957,669	\$ 722,035	\$ -	\$ 283,201	\$ -	\$ 34,008	\$ 3,516
134	407.01	Amort Exp - Storm T&D	TDP.T	\$ 32,828,154	\$ 20,198,405	\$ 3,928,657	\$ 3,473,014	\$ 1,737,086	\$ 1,645,872	\$ 384,516	\$ 341,931	\$ 621,950	\$ 486,571	\$ 10,151
135	407.02	Regulatory Debit / Credit - Production	PP.T	\$ 17,023,693	\$ 8,973,143	\$ 2,254,553	\$ 2,496,843	\$ 1,579,410	\$ 1,190,798	\$ -	\$ 467,062	\$ -	\$ 56,086	\$ 5,798
136	411.00	Accretion Exp - FAS 143	PP.T	\$ 3,537,694	\$ 1,864,709	\$ 468,519	\$ 518,869	\$ 328,217	\$ 247,460	\$ -	\$ 97,060	\$ -	\$ 11,655	\$ 1,205
137	411.01	Gain/Loss on Utility Plant	PTDP.T	\$ (244,707)	\$ (141,523)	\$ (30,593)	\$ (30,079)	\$ (17,035)	\$ (14,300)	\$ (1,666)	\$ (4,294)	\$ (2,694)	\$ (2,445)	\$ (79)
138	411.02	Gain/Loss Disp Allowance	PTDP.T	\$ (4,419)	\$ (2,556)	\$ (552)	\$ (543)	\$ (308)	\$ (258)	\$ (30)	\$ (78)	\$ (49)	\$ (44)	\$ (1)
139		<b>TOTAL DEPRECIATION EXPENSES</b>		\$ 501,066,984	\$ 294,883,486	\$ 62,968,029	\$ 59,552,524	\$ 33,666,477	\$ 28,908,968	\$ 2,064,073	\$ 8,375,581	\$ 4,214,379	\$ 6,276,704	\$ 156,762
140														
141		<b>Taxes (Other Than Income)</b>												
142	236.00	Property Taxes	PTDGP.T	\$ 2	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
143	236.01	Payroll Taxes	SW.T	\$ 7,271,651	\$ 4,438,159	\$ 878,322	\$ 793,676	\$ 451,661	\$ 381,813	\$ 44,061	\$ 113,052	\$ 67,701	\$ 101,139	\$ 2,068
144	236.02	Other Taxes - Wash Excise - Allocated	REVFAC1.T	\$ 78,476,384	\$ 44,836,728	\$ 9,908,741	\$ 9,963,924	\$ 5,925,331	\$ 4,835,400	\$ 245,123	\$ 1,599,415	\$ 463,966	\$ 672,357	\$ 25,399
145	236.03	Other Taxes - Muni	REVFAC1.T	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
146	236.04	Other Taxes - Montana	ENERGY_2	\$ 747,526	\$ 389,434	\$ 98,951	\$ 110,041	\$ 71,016	\$ 53,871	\$ -	\$ 21,386	\$ -	\$ 2,575	\$ 252
147		<b>TOTAL TAXES OTHER THAN INCOME</b>		\$ 86,495,563	\$ 49,664,321	\$ 10,886,014	\$ 10,867,640	\$ 6,448,009	\$ 5,271,084	\$ 289,184	\$ 1,733,853	\$ 531,667	\$ 776,071	\$ 27,719
148														
149		<b>INCOME TAXES</b>												
150	409.10	Current Federal Income Tax @ Rate	RB.T	\$ 74,218,133	\$ 42,826,580	\$ 8,911,454	\$ 9,226,441	\$ 5,232,221	\$ 4,465,387	\$ 521,855	\$ 1,306,972	\$ 914,397	\$ 788,266	\$ 24,559
151	410.10	Provision for Def Inc Tax	RB.T	\$ (60,815,173)	\$ (35,092,582)	\$ (7,302,145)	\$ (7,560,250)	\$ (4,287,341)	\$ (3,658,988)	\$ (427,614)	\$ (1,070,948)	\$ (749,267)	\$ (645,914)	\$ (20,124)
152		<b>TOTAL FIT</b>		\$ 13,402,960	\$ 7,733,998	\$ 1,609,308	\$ 1,666,191	\$ 944,880	\$ 806,399	\$ 94,241	\$ 236,024	\$ 165,130	\$ 142,352	\$ 4,435
153														
154		<b>TOTAL OPERATING EXPENSES</b>		\$ 1,744,165,931	\$ 994,478,419	\$ 222,668,816	\$ 222,398,807	\$ 133,613,790	\$ 107,990,572	\$ 3,902,814	\$ 36,627,677	\$ 7,767,180	\$ 14,156,531	\$ 561,324

**Puget Sound Energy**  
**ELECTRIC COST OF SERVICE SUMMARY - EXPENSE SUMMARY**  
**Adjusted Test Year Twelve Months ended December 2018 @ Revenue Requirement Before Attrition and Riders**

Line No.	COS ID	Account Description	Allocation Method	Total	Residential Sch 7	Sec Volt Sch 24 (kW < 50)	Sec Volt Sch 25 (kW > 50 & < 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/35/43	Special Contract	High Volt Sch 46/49	Choice /	Lighting Sch 50-59	Firm Resale
												Retail Wheeling Sch 448/449		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(m)	
1		<b>RATE BASE</b>												
2														
3		<b>Plant-in-Service</b>												
4		<b>Intangible Plant</b>												
5	300.00	Generation/Transmission	PC4	\$ 77,723,701	\$ 40,967,954	\$ 10,293,429	\$ 11,399,633	\$ 7,210,985	\$ 5,436,731	\$ -	\$ 2,132,429	\$ -	\$ 256,068	\$ 26,471
6	300.01	Distribution	DP.T	\$ 48,660,476	\$ 32,354,956	\$ 5,768,089	\$ 4,579,517	\$ 1,950,101	\$ 2,163,104	\$ 585,081	\$ 222,976	\$ 77,039	\$ 944,681	\$ 14,932
7	300.02	Other	GP.T	\$ 306,106,347	\$ 186,359,102	\$ 37,040,857	\$ 33,621,485	\$ 19,124,836	\$ 16,163,338	\$ 1,864,948	\$ 4,787,588	\$ 2,857,862	\$ 4,198,679	\$ 87,653
8		<b>Sub-total</b>		<b>\$ 432,490,524</b>	<b>\$ 259,682,012</b>	<b>\$ 53,102,375</b>	<b>\$ 49,600,635</b>	<b>\$ 28,285,922</b>	<b>\$ 23,763,173</b>	<b>\$ 2,450,029</b>	<b>\$ 7,142,993</b>	<b>\$ 2,934,901</b>	<b>\$ 5,399,428</b>	<b>\$ 129,056</b>
9														
10		<b>Production Plant</b>												
11	310.00	Thermal Baseload Generation	PC4	\$ 1,396,510,000	\$ 736,096,666	\$ 184,948,435	\$ 204,824,285	\$ 129,564,245	\$ 97,685,121	\$ -	\$ 38,314,682	\$ -	\$ 4,600,939	\$ 475,627
12	330.00	Hydro Baseload Generation	PC4	\$ 729,618,000	\$ 384,579,686	\$ 96,627,813	\$ 107,012,112	\$ 67,691,893	\$ 51,036,385	\$ -	\$ 20,017,817	\$ -	\$ 2,403,798	\$ 248,495
13	340.00	Other Production Generation	PC4	\$ 1,971,707,000	\$ 1,039,281,459	\$ 261,125,323	\$ 289,187,672	\$ 182,929,394	\$ 137,919,840	\$ -	\$ 54,095,801	\$ -	\$ 6,495,982	\$ 671,530
14		<b>Sub-total</b>		<b>\$ 4,097,835,000</b>	<b>\$ 2,159,957,811</b>	<b>\$ 542,701,571</b>	<b>\$ 601,024,069</b>	<b>\$ 380,185,531</b>	<b>\$ 286,641,346</b>	<b>\$ -</b>	<b>\$ 112,428,300</b>	<b>\$ -</b>	<b>\$ 13,500,718</b>	<b>\$ 1,395,652</b>
15														
16		<b>Transmission Plant</b>												
17	350.00	Washington Transmission Plant	PC3	\$ 1,231,639,678	\$ 587,057,293	\$ 147,459,382	\$ 163,289,000	\$ 103,236,834	\$ 77,823,020	\$ 17,408,509	\$ 30,514,455	\$ 100,807,879	\$ 3,663,996	\$ 379,311
18	350.01	Washington Integrated Generation (GIF) Transmission Plant	PC4	\$ 176,912,911	\$ 93,250,320	\$ 23,429,668	\$ 25,947,584	\$ 16,413,479	\$ 12,374,963	\$ -	\$ 4,853,787	\$ -	\$ 582,857	\$ 60,254
19	350.02	Washington Integrated Lease Facilities (LIF) Transmission Plant	DIR_449	\$ 405,246	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 405,246	\$ -	\$ -
20	350.03	Non-Washington Transmission Plant	PC4	\$ 185,779,291	\$ 97,923,765	\$ 24,603,898	\$ 27,248,004	\$ 17,236,077	\$ 12,995,161	\$ -	\$ 5,097,045	\$ -	\$ 612,068	\$ 63,273
21		<b>Sub-total</b>		<b>\$ 1,594,737,127</b>	<b>\$ 778,231,377</b>	<b>\$ 195,492,948</b>	<b>\$ 216,484,588</b>	<b>\$ 136,886,389</b>	<b>\$ 103,193,144</b>	<b>\$ 17,408,509</b>	<b>\$ 40,465,287</b>	<b>\$ 101,213,125</b>	<b>\$ 4,858,921</b>	<b>\$ 502,837</b>
22														
23		<b>Distribution Plant</b>												
24	360.01	Land & Land Rights - Assigned	DIR360.01	\$ 4,397,948	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,381,902	\$ 16,047	\$ -	\$ -	\$ -
25	360.02	Land & Land Rights - Allocated	NCP_360	\$ 47,090,052	\$ 21,372,456	\$ 6,889,968	\$ 8,964,075	\$ 5,268,261	\$ 4,562,075	\$ -	\$ -	\$ -	\$ 30,335	\$ 2,883
26	361.01	Structures & Improve - Assigned	DIR361.01	\$ 652,395	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 359,066	\$ 134,229	\$ 159,100	\$ -	\$ -
27	361.02	Structures & Improve - Allocated	NCP_361	\$ 7,450,605	\$ 3,792,899	\$ 1,044,126	\$ 1,296,782	\$ 754,189	\$ 555,998	\$ -	\$ -	\$ -	\$ 5,763	\$ 848
28	362.01	Station Equipment - Assigned	DIR362.01	\$ 33,433,473	\$ -	\$ -	\$ -	\$ -	\$ 654,750	\$ 15,160,584	\$ 12,313,198	\$ 5,304,941	\$ -	\$ -
29	362.02	Station Equipment - Allocated	NCP_362	\$ 437,752,527	\$ 244,351,601	\$ 59,077,852	\$ 64,914,131	\$ 34,540,269	\$ 34,395,152	\$ -	\$ -	\$ -	\$ 353,145	\$ 120,377
30	363.01	Battery Storage	DEM	\$ 1,101,000	\$ 614,574	\$ 148,588	\$ 163,267	\$ 86,873	\$ 86,508	\$ -	\$ -	\$ -	\$ 888	\$ 303
31	364.01	Poles Towers & Fixtures	OH_NCP	\$ 372,360,471	\$ 256,635,696	\$ 46,891,765	\$ 36,455,041	\$ 14,421,043	\$ 17,474,453	\$ -	\$ -	\$ -	\$ 225,527	\$ 256,944
32	365.01	OH Lines Direct Assignment	DIR364.01	\$ 71,791	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,791	\$ -	\$ -	\$ -	\$ -
33	365.02	OVHD Cond & Devices	OH_NCP	\$ 471,990,558	\$ 325,302,052	\$ 59,438,292	\$ 46,209,081	\$ 18,279,588	\$ 22,149,980	\$ -	\$ -	\$ -	\$ 285,870	\$ 325,693
34	366.01	UG Conduit Direct Assignment	DIR366.01	\$ 28,743,419	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,101,630	\$ 5,608,088	\$ 33,701	\$ -	\$ -
35	366.02	UG Conduit	UG_NCP	\$ 718,024,871	\$ 483,226,813	\$ 86,105,106	\$ 80,351,474	\$ 34,886,383	\$ 32,927,442	\$ -	\$ -	\$ -	\$ 331,119	\$ 196,535
36	367.01	UG Conductor & Devices	UG_NCP	\$ 986,578,387	\$ 663,961,861	\$ 118,309,881	\$ 110,404,292	\$ 47,934,483	\$ 45,242,865	\$ -	\$ -	\$ -	\$ 454,963	\$ 270,042
37	368.01	Line Transf OVHD	OH_TFMR	\$ 173,605,063	\$ 129,622,784	\$ 21,229,565	\$ 3,103,642	\$ 34,998	\$ -	\$ -	\$ -	\$ -	\$ 19,614,075	\$ -
38	368.02	Line Transf UNGD	UG_TFMR	\$ 318,350,548	\$ 254,323,105	\$ 39,317,021	\$ 18,739,241	\$ 5,178,058	\$ -	\$ -	\$ -	\$ -	\$ 793,122	\$ -
39	368.03	Line Transf Assigned	DIR368.03	\$ 7,577,845	\$ -	\$ -	\$ -	\$ -	\$ 2,651,380	\$ 4,867,465	\$ -	\$ -	\$ -	\$ 59,000
40	369.01	Services - OVHD	OH_SVC	\$ 40,889,975	\$ 35,287,388	\$ 5,391,540	\$ 206,571	\$ 4,476	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	369.02	Services - UNGD	RESID	\$ 148,141,819	\$ 148,141,819	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	370.01	Meters	METER	\$ 206,004,868	\$ 133,743,709	\$ 37,539,912	\$ 11,094,399	\$ 1,246,915	\$ 19,810,545	\$ 976,231	\$ 606,237	\$ 976,036	\$ -	\$ 10,883
43	373.00	Str & Area Lighting Sys	DIR373.00	\$ 57,279,322	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,279,322	\$ -
44	374.00	Asset Retirement Obligation	LINE.T	\$ 27,779,666	\$ 18,634,154	\$ 3,348,784	\$ 2,946,545	\$ 1,244,932	\$ 1,269,430	\$ 249,731	\$ 60,436	\$ 363	\$ 13,982	\$ 11,307
		<b>Sub-total</b>		<b>\$ 4,089,276,604</b>	<b>\$ 2,719,010,912</b>	<b>\$ 484,732,400</b>	<b>\$ 384,848,542</b>	<b>\$ 163,880,468</b>	<b>\$ 181,780,577</b>	<b>\$ 49,168,400</b>	<b>\$ 18,738,236</b>	<b>\$ 6,474,142</b>	<b>\$ 79,388,112</b>	<b>\$ 1,254,816</b>

**Puget Sound Energy**  
**ELECTRIC COST OF SERVICE SUMMARY - EXPENSE SUMMARY**  
**Adjusted Test Year Twelve Months ended December 2018 @ Revenue Requirement Before Attrition and Riders**

Line No.	COS ID	Account Description	Allocation Method	Total	Residential Sch 7	Sec Volt Sch 24 (kW < 50)	Sec Volt Sch 25 (kW > 50 & < 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/35/43	Special Contract	High Volt Sch 46/49	Choice /	Lighting Sch 50-59	Firm Resale
												Retail Wheeling Sch 448/449		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(m)	
45		<b>General Plant</b>												
47	389.00	Land & Land Rights	SW.T	\$ 36,039,223	\$ 21,996,077	\$ 4,353,078	\$ 3,933,557	\$ 2,238,489	\$ 1,892,312	\$ 218,371	\$ 560,298	\$ 335,535	\$ 501,256	\$ 10,250
48	390.00	Structures & Improvements	SW.T	\$ 202,454,184	\$ 123,565,310	\$ 24,453,878	\$ 22,097,178	\$ 12,574,952	\$ 10,630,262	\$ 1,226,724	\$ 3,147,535	\$ 1,884,906	\$ 2,815,862	\$ 57,578
49	391.00	Office Furniture & Equip	SW.T	\$ 109,384,338	\$ 66,761,325	\$ 13,212,230	\$ 11,938,924	\$ 6,794,143	\$ 5,743,444	\$ 662,789	\$ 1,700,587	\$ 1,018,399	\$ 1,521,387	\$ 31,109
50	392.00	Transportation Equip	SW.T	\$ 15,439,498	\$ 9,423,299	\$ 1,864,894	\$ 1,685,168	\$ 958,987	\$ 810,682	\$ 93,552	\$ 240,036	\$ 143,746	\$ 214,742	\$ 4,391
51	393.00	Stores Equip	PTDP.T	\$ 232,557	\$ 134,496	\$ 29,074	\$ 28,585	\$ 16,189	\$ 13,590	\$ 1,583	\$ 4,080	\$ 2,560	\$ 2,324	\$ 75
52	394.00	Tools & Shop & Garage Equip	SWPTD.T	\$ 14,232,779	\$ 8,260,231	\$ 1,780,232	\$ 1,745,481	\$ 985,722	\$ 829,769	\$ 95,482	\$ 247,268	\$ 139,579	\$ 144,424	\$ 4,591
53	395.00	Lab Equip	SWPTD.T	\$ 7,820,000	\$ 4,538,468	\$ 978,123	\$ 959,030	\$ 541,591	\$ 455,905	\$ 52,461	\$ 135,858	\$ 76,690	\$ 79,352	\$ 2,522
54	396.00	Power Operated Equip	SWPTD.T	\$ 5,307,201	\$ 3,080,123	\$ 663,823	\$ 650,865	\$ 367,562	\$ 309,409	\$ 35,604	\$ 92,203	\$ 52,047	\$ 53,854	\$ 1,712
55	397.00	Communication Equip	SW.T	\$ 146,940,396	\$ 89,683,182	\$ 17,748,522	\$ 16,038,039	\$ 9,126,847	\$ 7,715,400	\$ 890,351	\$ 2,284,468	\$ 1,368,057	\$ 2,043,741	\$ 41,790
56	398.00	Miscellaneous Equip	SW.T	\$ 977,290	\$ 596,477	\$ 118,044	\$ 106,668	\$ 60,702	\$ 51,315	\$ 5,922	\$ 15,194	\$ 9,099	\$ 13,593	\$ 278
57	399.00	Other Tangible Property	SW.T	\$ 1,250,391	\$ 763,160	\$ 151,031	\$ 136,476	\$ 77,665	\$ 65,654	\$ 7,576	\$ 19,440	\$ 11,641	\$ 17,391	\$ 356
<b>58</b>		<b>Sub-total</b>		<b>\$ 540,077,856</b>	<b>\$ 328,802,147</b>	<b>\$ 65,352,930</b>	<b>\$ 59,319,971</b>	<b>\$ 33,742,850</b>	<b>\$ 28,517,740</b>	<b>\$ 3,290,415</b>	<b>\$ 8,446,967</b>	<b>\$ 5,042,260</b>	<b>\$ 7,407,926</b>	<b>\$ 154,650</b>
<b>59</b>														
<b>60</b>		<b>TOTAL PLANT-IN-SERVICE</b>		<b>\$ 10,754,417,111</b>	<b>\$ 6,245,684,259</b>	<b>\$ 1,341,382,223</b>	<b>\$ 1,311,277,806</b>	<b>\$ 742,981,160</b>	<b>\$ 623,895,981</b>	<b>\$ 72,317,353</b>	<b>\$ 187,221,783</b>	<b>\$ 115,664,428</b>	<b>\$ 110,555,106</b>	<b>\$ 3,437,012</b>
61		<b>Accumulated Reserve for Depreciation</b>												
62		<b>Intangible Plant</b>												
64	111.00	Accum Amortization - Generation/Transmission	PC4	\$ (11,848,339)	\$ (6,245,228)	\$ (1,569,149)	\$ (1,737,780)	\$ (1,099,255)	\$ (828,785)	\$ -	\$ (325,071)	\$ -	\$ (39,036)	\$ (4,035)
65	111.01	Accum Amortization - Distribution	DP.T	\$ (15,836,820)	\$ (10,530,099)	\$ (1,877,256)	\$ (1,490,429)	\$ (634,671)	\$ (703,994)	\$ (190,418)	\$ (72,569)	\$ (25,073)	\$ (307,452)	\$ (4,860)
66	111.02	Accum Amortization - Other	GP.T	\$ (157,655,054)	\$ (95,981,199)	\$ (19,077,286)	\$ (17,316,194)	\$ (9,849,933)	\$ (8,324,662)	\$ (960,511)	\$ (2,465,769)	\$ (1,471,895)	\$ (2,162,461)	\$ (45,144)
<b>67</b>		<b>Sub-total</b>		<b>\$ (185,340,213)</b>	<b>\$ (112,756,526)</b>	<b>\$ (22,523,691)</b>	<b>\$ (20,544,404)</b>	<b>\$ (11,583,860)</b>	<b>\$ (9,857,441)</b>	<b>\$ (1,150,929)</b>	<b>\$ (2,863,409)</b>	<b>\$ (1,496,968)</b>	<b>\$ (2,508,948)</b>	<b>\$ (54,039)</b>
68														
69		<b>Production Plant</b>												
70	108.01	Accum Depreciation Thermal Baseload Generation	PP.T	\$ (945,433,620)	\$ (498,335,519)	\$ (125,209,607)	\$ (138,665,505)	\$ (87,714,655)	\$ (66,132,571)	\$ -	\$ (25,938,940)	\$ -	\$ (3,114,824)	\$ (321,998)
71	108.02	Accum Depreciation Hydro Baseload Generation	PP.T	\$ (183,522,622)	\$ (96,734,281)	\$ (24,305,033)	\$ (26,917,022)	\$ (17,026,709)	\$ (12,837,308)	\$ -	\$ (5,035,131)	\$ -	\$ (604,633)	\$ (62,505)
72	108.03	Accum Depreciation Other Production Generation	PP.T	\$ (789,161,668)	\$ (415,964,993)	\$ (104,513,548)	\$ (115,745,304)	\$ (73,216,186)	\$ (55,201,433)	\$ -	\$ (21,651,459)	\$ -	\$ (2,599,970)	\$ (268,775)
<b>73</b>		<b>Sub-total</b>		<b>\$ (1,918,117,910)</b>	<b>\$ (1,011,034,793)</b>	<b>\$ (254,028,189)</b>	<b>\$ (281,327,831)</b>	<b>\$ (177,957,550)</b>	<b>\$ (134,171,312)</b>	<b>\$ -</b>	<b>\$ (52,625,529)</b>	<b>\$ -</b>	<b>\$ (6,319,427)</b>	<b>\$ (653,278)</b>
74														
75		<b>Transmission Plant</b>												
76	108.04a	Accum Depreciation Washington Transmission Plant	PC3	\$ (348,915,489)	\$ (166,309,503)	\$ (41,774,281)	\$ (46,258,709)	\$ (29,246,322)	\$ (22,046,754)	\$ (4,931,717)	\$ (8,644,546)	\$ (28,558,215)	\$ (1,037,986)	\$ (107,456)
77	108.04b	Accum Depreciation Washington GIF Transmission Plant	PC4	\$ (54,709,538)	\$ (28,837,250)	\$ (7,245,522)	\$ (8,024,176)	\$ (5,075,796)	\$ (3,826,903)	\$ -	\$ (1,501,012)	\$ -	\$ (180,246)	\$ (18,633)
78	108.04c	Accum Depreciation Washington LIF Transmission Plant	DIR_449	\$ (290,302)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (290,302)	\$ -	\$ -
79	108.04d	Accum Depreciation Non-Washington Transmission Plant	PC4	\$ (115,786,862)	\$ (61,030,944)	\$ (15,334,369)	\$ (16,982,307)	\$ (10,742,377)	\$ (8,099,229)	\$ -	\$ (3,176,731)	\$ -	\$ (381,471)	\$ (39,435)
<b>80</b>		<b>Sub-total</b>		<b>\$ (519,702,191)</b>	<b>\$ (256,177,697)</b>	<b>\$ (64,354,171)</b>	<b>\$ (71,265,192)</b>	<b>\$ (45,064,495)</b>	<b>\$ (33,972,885)</b>	<b>\$ (4,931,717)</b>	<b>\$ (13,322,289)</b>	<b>\$ (28,848,517)</b>	<b>\$ (1,599,703)</b>	<b>\$ (165,524)</b>
81														
82		<b>Distribution Plant</b>												
83	108.05_360a	Land Rights - Assigned	DIR108.360	\$ (12,149)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (12,149)	\$ -	\$ -	\$ -
84	108.05_360b	Land Rights	NCP_360	\$ (3,385,851)	\$ (1,536,714)	\$ (495,400)	\$ (644,532)	\$ (378,797)	\$ (328,021)	\$ -	\$ -	\$ -	\$ (2,181)	\$ (207)
85	108.05_361a	Structures & Improve - Assigned	DIR108.361	\$ (233,910)	\$ -	\$ -	\$ -	\$ -	\$ (10,967)	\$ (64,315)	\$ (57,917)	\$ (100,710)	\$ -	\$ -
86	108.05_361b	Structures & Improve - Allocated	NCP_361	\$ (2,350,399)	\$ (1,196,524)	\$ (329,384)	\$ (409,088)	\$ (237,919)	\$ (175,398)	\$ -	\$ -	\$ -	\$ (1,818)	\$ (267)
87	108.05_362a	Station Equipment - Assigned	DIR108.362	\$ (11,586,662)	\$ -	\$ -	\$ -	\$ -	\$ (698,898)	\$ (3,115,650)	\$ (4,407,970)	\$ (3,364,143)	\$ -	\$ -
88	108.05_362b	Station Equipment - Allocated	NCP_362	\$ (125,501,319)	\$ (70,054,303)	\$ (16,937,306)	\$ (18,610,536)	\$ (9,902,511)	\$ (9,860,907)	\$ -	\$ -	\$ -	\$ (101,245)	\$ (34,512)
89	108.10_363	Battery Storage	NCP_362	\$ (124,551)	\$ (69,524)	\$ (16,809)	\$ (18,470)	\$ (9,827)	\$ (9,786)	\$ -	\$ -	\$ -	\$ (100)	\$ (34)
90	108.10_364a	Poles Towers & Fixtures	OH_NCP	\$ (149,346,565)	\$ (102,931,602)	\$ (18,807,378)	\$ (14,621,410)	\$ (5,784,001)	\$ (7,008,664)	\$ -	\$ -	\$ -	\$ (90,455)	\$ (103,055)
91	108.10_364b	Poles & OH Conductor - Assigned	DIR108.364	\$ (55,883)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (55,883)	\$ -	\$ -	\$ -	\$ -
92	108.10_365a	OVHD Cond & Devices	OH_NCP	\$ (132,596,942)	\$ (91,387,543)	\$ (16,698,079)	\$ (12,981,579)	\$ (5,135,309)	\$ (6,222,624)	\$ -	\$ -	\$ -	\$ (80,310)	\$ (91,497)
93	108.10_366a	UG Conduit & Conductor - Assigned	DIR108.366	\$ (16,526,871)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14,546,762)	\$ (1,954,967)	\$ (25,143)	\$ -	\$ -
94	108.10_366b	UG Conduit & Conductor	UG_NCP	\$ (274,285,944)	\$ (184,592,941)	\$ (32,892,204)	\$ (30,694,313)	\$ (13,326,620)	\$ (12,578,303)	\$ -	\$ -	\$ -	\$ (126,488)	\$ (75,076)
95	108.10_367a	UNGDCond & Devices	UG_NCP	\$ (387,170,817)	\$ (260,563,843)	\$ (46,429,289)	\$ (43,326,836)	\$ (18,811,311)	\$ (17,755,018)	\$ -	\$ -	\$ -	\$ (178,545)	\$ (105,975)
96	108.10_368a	Line Transformers - Assigned	DIR368.03	\$ (1,245,672)	\$ -	\$ -	\$ -	\$ -	\$ (435,843)	\$ (800,131)	\$ -	\$ -	\$ -	\$ (9,699)
97	108.10_368b	Line Transformers - OH	OH_TFMR	\$ (72,954,566)	\$ (54,471,763)	\$ (8,921,362)	\$ (1,304,253)	\$ (14,707)	\$ -	\$ -	\$ -	\$ -	\$ (8,242,480)	\$ -
98	108.10_368c	Line Transformers - UG	UG_TFMR	\$ (134,960,859)	\$ (107,817,200)	\$ (16,667,975)	\$ (7,944,274)	\$ (2,195,175)	\$ -	\$ -	\$ -	\$ -	\$ (336,234)	\$ -
99	108.10_369a	Services - OH	OH_SVC	\$ (33,106,913)	\$ (28,570,731)	\$ (4,365,306)	\$ (167,252)	\$ (3,624)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	108.10_369b	Services - UG	RESID	\$ (93,641,215)	\$ (93,641,215)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101	108.10_370	Meters	D370.T	\$ (39,213,863)	\$ (25,458,658)	\$ (7,145,875)	\$ (2,111,864)	\$ (237,355)	\$ (3,771,018)	\$ (185,829)	\$ (115,400)	\$ (185,792)	\$ -	\$ (2,072)
102	108.10_373	Str & Area Lighting Sys	DIR373.00	\$ (20,006,963)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (20,006,963)	\$ -
103	108.10_374	Asset Retirement Obligation	LINE.T	\$ (444,030)	\$ (297,848)	\$ (53,527)	\$ (47,098)	\$ (19,899)	\$ (20,291)	\$ (3,992)	\$ (966)	\$ (6)	\$ (223)	\$ (181)
<b>104</b>		<b>Sub-total</b>		<b>\$ (1,498,751,944)</b>	<b>\$ (1,022,590,410)</b>	<b>\$ (169,759,894)</b>	<b>\$ (132,881,504)</b>	<b>\$ (56,057,056)</b>	<b>\$ (58,875,737)</b>	<b>\$ (18,772,561)</b>	<b>\$ (6,549,368)</b>	<b>\$ (3,675,795)</b>	<b>\$ (29,167,043)</b>	<b>\$ (422,576)</b>

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Adjusted Test Year Twelve Months ended December 2018 @ Revenue Requirement Before Attrition and Riders

Line No.	COS ID	Account Description	Allocation Method	Total	Residential Sch 7	Sec Volt Sch 24 (kW < 50)	Sec Volt Sch 25 (kW > 50 & < 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/35/43	Special Contract	High Volt Sch 46/49	Choice /		Lighting Sch 50-59	Firm Resale
												Retail Wheeling Sch 448/449			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(m)		
105															
106		<b>General Plant</b>													
107	108.06	Accum Depreciation General Plant	GP.T	\$ (185,099,492)	\$ (112,689,512)	\$ (22,398,241)	\$ (20,330,581)	\$ (11,564,600)	\$ (9,773,811)	\$ (1,127,716)	\$ (2,895,007)	\$ (1,728,121)	\$ (2,538,900)	\$ (53,003)	
108	108.07	RWIP	PTDGP.T	\$ 14,858,618	\$ 8,616,969	\$ 1,854,504	\$ 1,816,209	\$ 1,028,818	\$ 863,903	\$ 100,575	\$ 259,227	\$ 162,276	\$ 151,374	\$ 4,762	
<b>109</b>		<b>Sub-total</b>		<b>\$ (170,240,873)</b>	<b>\$ (104,072,543)</b>	<b>\$ (20,543,737)</b>	<b>\$ (18,514,371)</b>	<b>\$ (10,535,782)</b>	<b>\$ (8,909,908)</b>	<b>\$ (1,027,140)</b>	<b>\$ (2,635,780)</b>	<b>\$ (1,565,844)</b>	<b>\$ (2,387,526)</b>	<b>\$ (48,241)</b>	
110															
111		<b>TOTAL ACCUMULATED RESERVE FOR DEPRECIATION</b>		\$ (4,292,153,132)	\$ (2,506,631,969)	\$ (531,209,682)	\$ (524,533,302)	\$ (301,198,743)	\$ (245,787,284)	\$ (25,882,347)	\$ (77,996,376)	\$ (35,587,124)	\$ (41,982,647)	\$ (1,343,658)	
112															
113		<b>Rate Base Adjustments and Working Capital</b>													
114		Working Capital Assets													
115	WC	Working Capital	EPIS.T	\$ 137,375,216	\$ 79,781,379	\$ 17,134,603	\$ 16,750,054	\$ 9,490,723	\$ 7,969,548	\$ 923,770	\$ 2,391,541	\$ 1,477,479	\$ 1,412,213	\$ 43,904	
<b>116</b>		<b>Sub-total</b>		<b>\$ 137,375,216</b>	<b>\$ 79,781,379</b>	<b>\$ 17,134,603</b>	<b>\$ 16,750,054</b>	<b>\$ 9,490,723</b>	<b>\$ 7,969,548</b>	<b>\$ 923,770</b>	<b>\$ 2,391,541</b>	<b>\$ 1,477,479</b>	<b>\$ 1,412,213</b>	<b>\$ 43,904</b>	
117															
118		<b>Other Items</b>													
119	182.01	Misc Def Debits - Production	PC4	\$ 189,792,533	\$ 100,039,134	\$ 25,135,396	\$ 27,836,621	\$ 17,608,414	\$ 13,275,885	\$ -	\$ 5,207,153	\$ -	\$ 625,290	\$ 64,640	
120	182.02	Misc Def Debits - Transmission	PC4	\$ 282,930	\$ 149,132	\$ 37,470	\$ 41,497	\$ 26,249	\$ 19,791	\$ -	\$ 7,762	\$ -	\$ 932	\$ 96	
121	182.03	Misc Def Debits - Distribution	DP.T	\$ (3,679,667)	\$ (2,446,657)	\$ (436,178)	\$ (346,300)	\$ (147,465)	\$ (163,572)	\$ (44,243)	\$ (16,861)	\$ (5,826)	\$ (71,436)	\$ (1,129)	
122	182.04	Misc Def Debits - Other	GP.T	\$ 68,510,053	\$ 41,709,269	\$ 8,290,162	\$ 7,524,868	\$ 4,280,354	\$ 3,617,537	\$ 417,396	\$ 1,071,516	\$ 639,622	\$ 939,712	\$ 19,618	
123	282.00	Accum Deferred Income Tax - Prod	0	\$ (14,559,445)	\$ (7,674,244)	\$ (1,928,197)	\$ (2,135,415)	\$ (1,350,784)	\$ (1,018,425)	\$ -	\$ (399,453)	\$ -	\$ (47,968)	\$ (4,959)	
124	282.01	Accum Deferred Income Tax - Trans	0	\$ 10,200,177	\$ 5,376,486	\$ 1,350,872	\$ 1,496,046	\$ 946,344	\$ 713,497	\$ -	\$ 279,852	\$ -	\$ 33,605	\$ 3,474	
125	282.02	Accum Deferred Income Tax - General	0	\$ (1,386,885,626)	\$ (802,086,570)	\$ (173,388,468)	\$ (170,472,061)	\$ (96,546,482)	\$ (81,044,467)	\$ (9,439,377)	\$ (24,334,225)	\$ (15,268,067)	\$ (13,858,827)	\$ (447,081)	
126	235.00	Customer Deposits	CUS	\$ (25,836,611)	\$ (23,095,251)	\$ (1,864,888)	\$ (638,245)	\$ (169,526)	\$ (57,586)	\$ -	\$ -	\$ -	\$ (11,115)	\$ -	
127	235.01	Customer Deposits - Transmission	0	\$ (2,995,643)	\$ (1,578,996)	\$ (396,732)	\$ (439,367)	\$ (277,927)	\$ (209,544)	\$ -	\$ (82,189)	\$ -	\$ (9,869)	\$ (1,020)	
128	252.00	Customer Advances	0	\$ (79,258,525)	\$ (33,974,850)	\$ (42,161,069)	\$ (2,830,663)	\$ (291,942)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
129	253.00	Landlord Incentive	SW.T	\$ (2,132,462)	\$ (1,301,521)	\$ (257,574)	\$ (232,751)	\$ (132,453)	\$ (111,969)	\$ (12,921)	\$ (33,153)	\$ (19,854)	\$ (29,660)	\$ (606)	
130	114.01	Acquisition Adjustment - Production	0	\$ 380,941,957	\$ 200,793,481	\$ 50,450,494	\$ 55,872,256	\$ 35,342,716	\$ 26,646,684	\$ -	\$ 10,451,533	\$ -	\$ 1,255,051	\$ 129,742	
131	114.02	Acquisition Adjustment - Transmission	0	\$ 946,172	\$ 498,725	\$ 125,307	\$ 138,774	\$ 87,783	\$ 66,184	\$ -	\$ 25,959	\$ -	\$ 3,117	\$ 322	
132	114.03	Acquisition Adjustment - Distribution	DP.T	\$ 302,358	\$ 201,042	\$ 35,841	\$ 28,455	\$ 12,117	\$ 13,441	\$ 3,635	\$ 1,385	\$ 479	\$ 5,870	\$ 93	
133	115.01	Accum Amort Acquisition Adj - Production	0	\$ (136,832,371)	\$ (72,123,975)	\$ (18,121,555)	\$ (20,069,024)	\$ (12,694,920)	\$ (9,571,351)	\$ -	\$ (3,754,136)	\$ -	\$ (450,808)	\$ (46,603)	
134	115.02	Accum Amort Acquisition Adj - Transmission	0	\$ (951,189)	\$ (501,369)	\$ (125,972)	\$ (139,510)	\$ (88,249)	\$ (66,535)	\$ -	\$ (26,097)	\$ -	\$ (3,134)	\$ (324)	
135	115.03	Accum Amort Acquisition Adj - Distribution	DP.T	\$ (302,358)	\$ (201,042)	\$ (35,841)	\$ (28,455)	\$ (12,117)	\$ (13,441)	\$ (3,635)	\$ (1,385)	\$ (479)	\$ (5,870)	\$ (93)	
136	230.00	ARO - Production	0	\$ (154,752,983)	\$ (81,569,881)	\$ (20,494,892)	\$ (22,697,417)	\$ (14,357,544)	\$ (10,824,888)	\$ -	\$ (4,245,807)	\$ -	\$ (509,849)	\$ (52,706)	
137	230.01	ARO - Transmission	0	\$ (4,532,108)	\$ (2,388,862)	\$ (600,215)	\$ (664,718)	\$ (420,476)	\$ (317,019)	\$ -	\$ (124,343)	\$ -	\$ (14,931)	\$ (1,544)	
138	230.02	ARO - Distribution	DP.T	\$ (8,852,463)	\$ (5,886,113)	\$ (1,049,348)	\$ (833,120)	\$ (354,768)	\$ (393,518)	\$ (106,440)	\$ (40,565)	\$ (14,015)	\$ (171,859)	\$ (2,716)	
139	230.03	ARO - General	GP.T	\$ (455,842)	\$ (277,519)	\$ (55,160)	\$ (50,068)	\$ (28,480)	\$ (24,070)	\$ (2,777)	\$ (7,130)	\$ (4,256)	\$ (6,253)	\$ (131)	
<b>140</b>		<b>Sub-total</b>		<b>\$ (1,171,051,115)</b>	<b>\$ (686,339,582)</b>	<b>\$ (175,490,548)</b>	<b>\$ (128,638,596)</b>	<b>\$ (68,569,156)</b>	<b>\$ (59,463,365)</b>	<b>\$ (9,188,362)</b>	<b>\$ (16,020,183)</b>	<b>\$ (14,672,396)</b>	<b>\$ (12,328,001)</b>	<b>\$ (340,926)</b>	
141															
<b>142</b>		<b>TOTAL OTHER RATE BASE</b>		<b>\$ (1,033,675,899)</b>	<b>\$ (606,558,204)</b>	<b>\$ (158,355,944)</b>	<b>\$ (111,888,542)</b>	<b>\$ (59,078,432)</b>	<b>\$ (51,493,817)</b>	<b>\$ (8,264,592)</b>	<b>\$ (13,628,641)</b>	<b>\$ (13,194,917)</b>	<b>\$ (10,915,788)</b>	<b>\$ (297,022)</b>	
143															
<b>144</b>		<b>TOTAL RATE BASE</b>		<b>\$ 5,428,588,080</b>	<b>\$ 3,132,494,087</b>	<b>\$ 651,816,598</b>	<b>\$ 674,855,962</b>	<b>\$ 382,703,985</b>	<b>\$ 326,614,879</b>	<b>\$ 38,170,414</b>	<b>\$ 95,596,765</b>	<b>\$ 66,882,387</b>	<b>\$ 57,656,671</b>	<b>\$ 1,796,332</b>	

Puget Sound Energy  
**ELECTRIC COST OF SERVICE SUMMARY - CUSTOMER CHARGE SUMMARY**  
 Adjusted Test Year Twelve Months ended December 2018 @ Revenue Requirement Before Attrition and Riders

Line No.	Description	Total	Residential Sch 7	Sec Volt Sch 24 (kW < 50)	Sec Volt Sch 25 (kW > 50 & < 350)	Sec Volt Sch 26 (kW > 350)	Pri Volt Sch 31/35/43	Special Contract	High Volt Sch 46/49	Choice / Retail Wheeling Sch 448/449	Lighting Sch 50-59	Firm Resale
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	<b>PLANT INVESTMENT:</b>											
2	Meters (A/C 370)	\$ 206,004,868	\$ 133,743,709	\$ 37,539,912	\$ 11,094,399	\$ 1,246,915	\$ 19,810,545	\$ 976,231	\$ 606,237	\$ 976,036	\$ -	\$ 10,883
3	UG Service (A/C 369)	\$ 148,141,819	\$ 148,141,819	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	OH Service (A/C 369)	\$ 40,889,975	\$ 35,287,388	\$ 5,391,540	\$ 206,571	\$ 4,476	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	<b>Subtotal Transformer, Meter &amp; Service</b>	<b>\$ 395,036,662</b>	<b>\$ 317,172,916</b>	<b>\$ 42,931,453</b>	<b>\$ 11,300,970</b>	<b>\$ 1,251,391</b>	<b>\$ 19,810,545</b>	<b>\$ 976,231</b>	<b>\$ 606,237</b>	<b>\$ 976,036</b>	<b>\$ -</b>	<b>\$ 10,883</b>
6												
7	General Plant	\$ 83,468,013	\$ 66,801,874	\$ 7,569,725	\$ 1,085,914	\$ 573,602	\$ 1,552,204	\$ 111,280	\$ 129,491	\$ 225,757	\$ 5,417,482	\$ 685
8	Prod, Trans & Dist Plant	\$ 452,315,984	\$ 317,172,916	\$ 42,931,453	\$ 11,300,970	\$ 1,251,391	\$ 19,810,545	\$ 976,231	\$ 606,237	\$ 976,036	\$ 57,279,322	\$ 10,883
9	<b>Related General Plant</b>	<b>\$ 78,050,531</b>	<b>\$ 66,801,874</b>	<b>\$ 7,569,725</b>	<b>\$ 1,085,914</b>	<b>\$ 573,602</b>	<b>\$ 1,552,204</b>	<b>\$ 111,280</b>	<b>\$ 129,491</b>	<b>\$ 225,757</b>	<b>\$ -</b>	<b>\$ 685</b>
10												
11	Related Distribution Accumulated Depreciation	\$ (165,961,992)	\$ (147,670,605)	\$ (11,511,181)	\$ (2,279,116)	\$ (240,979)	\$ (3,771,018)	\$ (185,829)	\$ (115,400)	\$ (185,792)	\$ -	\$ (2,072)
12												
13	General Accumulated Depreciation	\$ (27,835,505)	\$ (22,342,095)	\$ (2,521,655)	\$ (354,341)	\$ (193,962)	\$ (501,231)	\$ (36,573)	\$ (43,321)	\$ (75,643)	\$ (1,766,466)	\$ (218)
14	<b>Related General Accumulated Depreciation</b>	<b>\$ (26,069,039)</b>	<b>\$ (22,342,095)</b>	<b>\$ (2,521,655)</b>	<b>\$ (354,341)</b>	<b>\$ (193,962)</b>	<b>\$ (501,231)</b>	<b>\$ (36,573)</b>	<b>\$ (43,321)</b>	<b>\$ (75,643)</b>	<b>\$ -</b>	<b>\$ (218)</b>
15												
16	<b>Net Plant Investment</b>	<b>\$ 281,056,163</b>	<b>\$ 213,962,091</b>	<b>\$ 36,468,342</b>	<b>\$ 9,753,427</b>	<b>\$ 1,390,052</b>	<b>\$ 17,090,501</b>	<b>\$ 865,108</b>	<b>\$ 577,007</b>	<b>\$ 940,357</b>	<b>\$ -</b>	<b>\$ 9,278</b>
17												
18	<b>EXPENSE:</b>											
19	OE - Supervision & Eng (A/C 580)	\$ 997,261	\$ 629,660	\$ 176,736	\$ 52,232	\$ 5,870	\$ 93,267	\$ 4,596	\$ 2,854	\$ 4,595	\$ 27,399	\$ 51
20	OE - Meters (A/C 586)	\$ 1,730,551	\$ 1,123,518	\$ 315,355	\$ 93,199	\$ 10,475	\$ 166,419	\$ 8,201	\$ 5,093	\$ 8,199	\$ -	\$ 91
21	OE - Customer Installation (A/C 587)	\$ 3,412,779	\$ 2,215,665	\$ 621,905	\$ 183,795	\$ 20,657	\$ 328,191	\$ 16,173	\$ 10,043	\$ 16,170	\$ -	\$ 180
22	ME - Meters (A/C 597)	\$ 532,950	\$ 346,005	\$ 97,119	\$ 28,702	\$ 3,226	\$ 51,251	\$ 2,526	\$ 1,568	\$ 2,525	\$ -	\$ 28
23	CAE - Supervision (A/C 901)	\$ 134,622	\$ 117,096	\$ 12,266	\$ 1,234	\$ 1,310	\$ 1,455	\$ 161	\$ 256	\$ 458	\$ 386	\$ 0
24	CAE - Meter Reading (A/C 902)	\$ 11,371,142	\$ 9,996,632	\$ 1,272,599	\$ 84,726	\$ 8,563	\$ 6,701	\$ 960	\$ 349	\$ 533	\$ -	\$ 78
25	CAE - Records & Collections (A/C 903)	\$ 23,622,829	\$ 20,177,623	\$ 2,381,005	\$ 216,910	\$ 224,156	\$ 181,617	\$ 61,073	\$ 98,601	\$ 176,149	\$ 105,673	\$ 20
26	<b>Subtotal O&amp;M and Cust Acctg Expense</b>	<b>\$ 41,802,134</b>	<b>\$ 34,606,199</b>	<b>\$ 4,876,986</b>	<b>\$ 660,799</b>	<b>\$ 274,257</b>	<b>\$ 828,903</b>	<b>\$ 93,689</b>	<b>\$ 118,765</b>	<b>\$ 208,629</b>	<b>\$ 133,458</b>	<b>\$ 449</b>
27												
28	Total Admin & General	\$ 24,227,802	\$ 19,433,157	\$ 2,400,321	\$ 366,810	\$ 186,636	\$ 541,082	\$ 37,820	\$ 42,917	\$ 74,662	\$ 1,144,159	\$ 240
29	Total Prod, Tran, Dist & Customer Expense	\$ 70,631,675	\$ 56,781,066	\$ 7,365,778	\$ 1,157,504	\$ 582,843	\$ 1,729,966	\$ 119,907	\$ 134,936	\$ 234,580	\$ 2,524,329	\$ 765
30	<b>Related Admin &amp; General</b>	<b>\$ 14,183,880</b>	<b>\$ 11,843,872</b>	<b>\$ 1,589,286</b>	<b>\$ 209,405</b>	<b>\$ 87,822</b>	<b>\$ 259,137</b>	<b>\$ 29,550</b>	<b>\$ 37,774</b>	<b>\$ 66,402</b>	<b>\$ 60,490</b>	<b>\$ 141</b>
31												
32	Distribution Depreciation Expense	\$ 24,102,102	\$ 15,823,874	\$ 2,991,515	\$ 840,475	\$ 93,873	\$ 1,489,177	\$ 73,384	\$ 45,571	\$ 73,370	\$ 2,670,044	\$ 818
33	<b>Related Distribution Depreciation Expense</b>	<b>\$ 21,432,058</b>	<b>\$ 15,823,874</b>	<b>\$ 2,991,515</b>	<b>\$ 840,475</b>	<b>\$ 93,873</b>	<b>\$ 1,489,177</b>	<b>\$ 73,384</b>	<b>\$ 45,571</b>	<b>\$ 73,370</b>	<b>\$ -</b>	<b>\$ 818</b>
34												
35	Total Depreciation Expense	\$ 28,977,186	\$ 19,725,545	\$ 3,433,637	\$ 903,899	\$ 127,375	\$ 1,579,836	\$ 79,884	\$ 53,135	\$ 86,555	\$ 2,986,461	\$ 858
36	General Distribution Expense	\$ 4,875,084	\$ 3,901,671	\$ 442,122	\$ 63,425	\$ 33,502	\$ 90,659	\$ 6,499	\$ 7,563	\$ 13,186	\$ 316,417	\$ 40
37	Depreciation Net of General Expense	\$ 24,102,102	\$ 15,823,874	\$ 2,991,515	\$ 840,475	\$ 93,873	\$ 1,489,177	\$ 73,384	\$ 45,571	\$ 73,370	\$ 2,670,044	\$ 818
38	<b>Related General Depr Expense</b>	<b>\$ 4,558,667</b>	<b>\$ 3,901,671</b>	<b>\$ 442,122</b>	<b>\$ 63,425</b>	<b>\$ 33,502</b>	<b>\$ 90,659</b>	<b>\$ 6,499</b>	<b>\$ 7,563</b>	<b>\$ 13,186</b>	<b>\$ -</b>	<b>\$ 40</b>
39												
40	Total Plant in Service	\$ 588,474,504	\$ 425,611,091	\$ 55,302,425	\$ 13,136,837	\$ 2,164,990	\$ 22,478,247	\$ 1,162,198	\$ 816,336	\$ 1,341,362	\$ 66,448,932	\$ 12,085
41	Property Tax (A/C 236)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
42	<b>Related Property Tax</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 0</b>
43												
44	<b>Total Related Expense</b>	<b>\$ 81,976,739</b>	<b>\$ 66,175,617</b>	<b>\$ 9,899,910</b>	<b>\$ 1,774,103</b>	<b>\$ 489,453</b>	<b>\$ 2,667,876</b>	<b>\$ 203,123</b>	<b>\$ 209,674</b>	<b>\$ 361,586</b>	<b>\$ 193,948</b>	<b>\$ 1,448</b>
45												
46	Customers (Annual)	13,797,492	12,126,864	1,459,176	97,968	10,104	7,728	1,116	300	192	93,948	96
47	Cost of Capital (Net of Tax)	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%	7.02%
48	Conversion Factor	0.751381	0.751381	0.751381	0.751381	0.751381	0.751381	0.751381	0.751381	0.751381	0.751381	0.751381
49	1 - FIT Rate	79%	79%	79%	79%	79%	79%	79%	79%	79%	79%	79%
50												
51	<b>\$ / Month per Customer for Plant Investment</b>	<b>\$ 1.90</b>	<b>\$ 1.65</b>	<b>\$ 2.33</b>	<b>\$ 9.30</b>	<b>\$ 12.85</b>	<b>\$ 206.54</b>	<b>\$ 72.40</b>	<b>\$ 179.63</b>	<b>\$ 457.41</b>	<b>\$ -</b>	<b>\$ 9.03</b>
52	<b>\$ / Month per Customer for Expense</b>	<b>\$ 6.25</b>	<b>\$ 5.74</b>	<b>\$ 7.13</b>	<b>\$ 19.04</b>	<b>\$ 50.93</b>	<b>\$ 362.97</b>	<b>\$ 191.36</b>	<b>\$ 734.83</b>	<b>\$ 1,980.06</b>	<b>\$ 2.17</b>	<b>\$ 15.86</b>
53	<b>TOTAL MONTHLY CUSTOMER CHARGE</b>	<b>\$ 8.15</b>	<b>\$ 7.39</b>	<b>\$ 9.47</b>	<b>\$ 28.34</b>	<b>\$ 63.78</b>	<b>\$ 569.50</b>	<b>\$ 263.76</b>	<b>\$ 914.46</b>	<b>\$ 2,437.46</b>	<b>\$ 2.17</b>	<b>\$ 24.88</b>

**Puget Sound Energy**  
**Adjusted Test Year Twelve Months ended December 2018 @ Revenue Requirement Before Attrition and Riders**  
**Feeder Allocation**

Line	Account Description	FERC 364 & 365		FERC 366 & 367		
		Total	% to Total	OH Lines	% to Total	UG Lines
(a)	(b)	(c)	(d)	(c)	(d)	
1	<b>Distribution Ratebase</b>					
2	Direct Ratebase	\$ 4,089,276,604	20.65%	\$ 844,422,820	42.39%	\$ 1,733,346,677
3	Direct Accumulated Depreciation	\$ (1,498,751,944)	18.82%	\$ (281,999,390)	45.24%	\$ (677,983,631)
4	Indirect Ratebase	\$ (321,424,292)	21.71%	\$ (69,783,761)	40.74%	\$ (130,946,185)
5	<b>Net Distribution Ratebase</b>	<b>\$ 2,269,100,368</b>		<b>\$ 492,639,669</b>		<b>\$ 924,416,862</b>
6						
7	Rate of Return	7.62%		7.62%		7.62%
8	<b>Return on Distribution Ratebase</b>	<b>\$ 172,905,448</b>		<b>\$ 37,539,143</b>		<b>\$ 70,440,565</b>
9						
10	<b>Distribution Expense</b>					
11	Total Distribution Expense	\$ 447,895,306				
12	Less:					
13	Depreciation	\$ 447,895,306				
14	Property Tax	\$ (1)				
15	FIT	\$ (5,602,315)				
16	Subtotal Distribution Expense	\$ 890,188,295				
17						
18	Direct Expense	\$ 85,568,807	44.97%	\$ 38,483,125	19.96%	\$ 17,075,307
19	Indirect Expense	\$ 719,050,682	44.97%	\$ 323,380,897	19.96%	\$ 143,487,000
20	<b>Total Distribution Expense</b>	<b>\$ 804,619,489</b>		<b>\$ 361,864,023</b>		<b>\$ 160,562,307</b>
21						
22	<b>Total Distribution Cost of Service</b>	<b>\$ 977,524,937</b>		<b>\$ 399,403,166</b>		<b>\$ 231,002,872</b>
23						
24	<b>% Expense to Distribution Plant</b>	<b>35.46%</b>		<b>73.45%</b>		<b>17.37%</b>



Puget Sound Energy

Adjusted Test Year Twelve Months ended December 2018 @ Revenue  
Requirement Before Attrition and Riders  
Substation O&M Overhead

Line No.	Account Description	Substation O&M %
(a)		(b)
1	A&G - Operating Expense	\$ 111,069,454
2	A&G - Maintenance Expense	\$ 16,720,545
3	<b>Total A&amp;G</b>	<b>\$ 127,789,999</b>
4		
5	Plant In Service	\$10,754,417,111
6	Intangible Plant	\$ 432,490,524
7	Accumulated Reserve for Depreciation	\$ (4,292,153,132)
8	<b>Net Plant In Service</b>	<b>\$ 6,894,754,503</b>
9		
10	<b>% A&amp;G to Total Net Plant</b>	<b>1.85%</b>
11		
12	Distribution Operating Expense	\$ 32,659,119
13	Distribution Maintenance Expense	\$ 52,909,688
14	<b>Total Distribution O&amp;M Expense</b>	<b>\$ 85,568,807</b>
15		
16	Distribution Plant in Service	\$ 4,089,276,604
17	Distribution Accumulated Reserve for Depreciation	\$ (1,498,751,944)
18	<b>Distribution Net Plant in Service</b>	<b>\$ 2,590,524,660</b>
19		
20	<b>% Dist O&amp;M Expense to Net Plant</b>	<b>3.30%</b>
21		
22	<b>Total O&amp;M and A&amp;G</b>	<b>5.16%</b>
23		
24	Revenue Sensitive Factor	75.1381%
25		
26	<b>After Tax Rate</b>	<b>6.86%</b>

**Puget Sound Energy**  
**Adjusted Test Year Twelve Months ended December**  
**2018 @ Revenue Requirement Before Attrition and**  
**Riders**  
**Special Contract & Schedule 62 Substation**  
**Administrative & General Overhead**

Line	Substation
No. Account Description	A&G %
(a)	(b)
1	<b>O&amp;M Expense</b>
2	Production O&M \$ 848,862,278
3	Transmission O&M \$ 137,142,577
4	Distribution O&M \$ 85,568,807
5	Customer Accounting \$ 52,087,545
6	Customer Service / Sales \$ 4,083,540
7	Less:
8	Fuel \$ (180,672,606)
9	Purchased Power \$ (446,679,559)
10	Other Purchase Power \$ (109,175,792)
11	Wheeling \$ (112,334,321)
12	Conservation Amortization \$ -
13	<b>Total O&amp;M for A&amp;G Calculation \$ 278,882,469</b>
14	
15	<b>Total A&amp;G \$ 127,789,999</b>
16	
17	<b>A&amp;G % to Total 46%</b>

