

EXHIBIT NO. \_\_\_(CEP-13)  
DOCKET NO. UG-040640, *et al.* (consolidated)  
2004 PSE GENERAL RATE CASE  
WITNESS: COLLEEN E. PAULSON

BEFORE THE  
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,

Complainant,

v.

PUGET SOUND ENERGY, INC.,

Respondent.

Docket No. UG-040640  
Docket No. UE-040641  
(*consolidated*)

In the Matter of the Petition of

PUGET SOUND ENERGY, INC.

For an Order Regarding the Accounting  
Treatment for Certain Costs of the Company's  
Power Cost Only Rate Filing.

Docket No. UE-031471 (*consolidated*)

In the Matter of the Petition of

PUGET SOUND ENERGY, INC.

For an Accounting Order Authorizing  
Deferral and Recovery of the Investment  
And Costs Related to the White River  
Hydroelectric Project.

Docket No. UE-032043 (*consolidated*)

SECOND EXHIBIT TO THE  
PREFILED REBUTTAL TESTIMONY OF  
COLLEEN E. PAULSON (NONCONFIDENTIAL)  
ON BEHALF OF PUGET SOUND ENERGY, INC.

NOVEMBER 3, 2004

Category Reference	ID #	Allocation											Summary Class Firm Resale
		Total	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Summary Class Pri Svc	Summary Class Retail Wheeling	Summary Class High Voltage	Summary Class Lighting Svc	Summary Class		
1	REV.T3	1,475,474,462	798,973,351	181,089,875	210,395,138	123,642,821	113,056,190	9,797,702	23,566,281	13,094,233			1,858,872
2	Operating Expense												
3	Operation & Maintenance Expense	1,001,757,381	546,238,354	120,782,338	135,014,721	86,043,854	81,841,146	3,329,727	19,594,453	8,182,096			730,692
4	Depreciation & Amortization Expense	158,448,773	95,964,694	18,925,253	18,169,585	9,923,815	10,045,607	1,401,671	1,790,181	1,851,443			374,523
5	Taxes Other Than FIT	101,490,836	57,763,622	12,272,859	13,226,598	7,533,503	7,152,449	954,754	1,374,262	1,054,330			158,459
6	Total Expenses Before Fed Income Tax (EBFIT.T)	1,261,694,990	699,966,671	151,980,451	166,410,904	103,501,172	99,039,202	5,686,152	22,758,895	11,087,868			1,263,675
7	Total Income Before Fed Income Tax (IBFIT.T)	213,779,472	99,006,880	29,109,424	43,984,234	20,141,650	14,016,988	4,111,549	807,386	2,006,365			595,197
8	Federal Income Tax												
9	Currently Payable	18,356,326	8,501,279	2,499,501	3,776,737	1,729,477	1,203,579	353,041	69,327	172,278			51,107
10	Provision For Deferred Income Tax	42,438,782	25,263,644	5,076,850	5,029,440	2,778,436	2,797,237	421,858	501,150	467,495			102,673
11	Total Federal Income Tax (FIT.T)	60,795,108	33,764,923	7,576,351	8,806,177	4,507,913	4,000,816	774,899	1,200,477	643,773			153,780
12	Total Operating Expense (OE.T)	1,307,489,931	724,798,480	157,761,650	173,438,693	107,026,642	102,050,927	6,311,884	23,152,168	11,562,337			1,381,150
13	Total Operating Income	167,990,531	74,174,871	23,328,225	36,956,444	16,616,179	11,005,263	3,485,817	414,113	1,531,896			477,722
14	Total Plant In Service	4,332,030,948	2,616,138,416	515,913,725	496,558,692	268,109,448	272,787,716	54,514,562	46,688,224	49,675,540			11,644,625
15	Plant Held For Future Use	6,699,606	3,671,520	774,571	830,719	495,198	479,635	272,149	100,353	50,326			25,135
16	Bonneville Power Administration	235,883,147	124,299,626	28,514,087	34,064,831	22,258,004	20,667,296	5,097,431	892,037	89,835			89,835
17	Working Capital	15,068,558	9,099,989	1,794,557	1,727,232	932,593	948,866	189,624	162,401	172,792			40,505
18	Conservation & Misc Def Debits	159,361,267	86,175,431	19,212,405	22,164,202	14,103,248	13,255,266	372,210	3,129,413	820,766			128,325
19	Accum Provision For Depr & Amort	-1,784,818,275	-1,064,177,557	-212,217,235	-208,188,083	-114,640,170	-115,491,216	-25,358,048	-20,655,728	-19,324,467			-4,765,771
20	Accumulated Deferred Income Tax	-385,748,155	-231,306,134	-45,978,837	-44,884,985	-24,515,874	-24,795,847	-4,681,697	-4,341,604	-4,240,254			-1,002,923
21	Customer Deposits	-8,752,784	-7,241,560	-965,168	-358,820	-37,478	-35,133		-114,626				
22	Customer Advances	-23,664,861	-21,000,338	-2,469,130	-179,086	-16,308							
23	Net Investment In Plant (RB.T)	2,546,059,451	1,515,659,394	304,578,978	301,734,702	166,688,662	167,816,584	25,308,800	30,065,862	28,046,739			6,159,731
24	Realized Rate of Return on Net Investment												
25		6.60%	4.89%	7.66%	12.25%	9.97%	6.56%	13.77%	1.38%	5.46%			7.76%

	Category Reference ID #	Total Allocation	Summary Res Svc	Summary Sec Svc 24	Summary Sec Svc 25	Summary Sec Svc 26	Summary Pri Svc	Summary Retail Wheeling	Summary High Voltage	Summary Lighting Svc	Summary Firm Resale
1	Operating Expense										
2	Operation & Maintenance Expense	1,001,757,381	546,238,354	120,782,338	135,014,721	86,043,854	81,841,146	3,329,727	19,594,453	8,182,096	730,692
3	Depreciation & Amortization Expense	158,446,773	95,964,694	18,925,253	18,169,585	9,923,815	10,045,607	1,401,671	1,790,181	1,851,443	374,523
3	Total Taxes	147,279,777	82,595,431	18,054,058	20,254,387	11,058,973	10,164,174	1,580,486	1,767,534	1,528,798	275,934
4	Total Operating Expense (OE.T)	1,307,483,931	724,798,480	157,761,650	173,438,693	107,026,642	102,050,927	6,311,884	23,152,168	11,562,337	1,381,150
5	Requested Return On Net Investment (RRB.T)	232,200,622	138,228,137	27,777,603	27,518,205	15,202,006	15,304,872	2,308,163	2,742,007	2,557,863	561,767
6	Total Cost of Service (TC.T)	1,539,684,553	863,026,617	185,539,253	200,956,898	122,228,648	117,355,799	8,620,047	25,894,175	14,120,199	1,942,917
7	Total Operating Revenue	1,475,474,462	798,973,351	181,089,875	210,395,138	123,642,821	113,056,190	9,797,702	23,566,281	13,094,233	1,858,872
8	Operating Income Deficiency (OID.T)	64,210,091	64,053,265	4,449,378	-9,438,239	-1,414,173	4,299,610	-1,177,655	2,327,893	1,025,966	84,045
9	Adjusted for Conversion Factor	103,435,568	103,182,940	7,167,471	-15,203,991	-2,278,081	6,926,210	-1,897,076	3,749,987	1,652,722	135,388
10	Firm Sales of Electricity	1,418,671,983	765,738,983	173,965,442	204,457,478	119,979,388	109,164,449	8,435,964	22,235,673	12,877,810	1,816,796
11	Revenue Required From Rates	1,522,107,551	868,921,922	181,132,912	189,253,487	117,701,306	116,090,659	6,538,888	25,985,659	14,530,532	1,952,184
12	Revenue to Revenue Requirement	93%	88%	96%	108%	102%	94%	129%	86%	89%	93%
13	Adjusted Revenue to Revenue Requirement	100%	95%	103%	116%	109%	101%	138%	92%	95%	100%

ID #	Category Reference	Category	Allocation										Summary Class Firm Resale		
			Total	Summary Class Res Svc	Summary Class Sec Svc 24	Summary Class Sec Svc 25	Summary Class Sec Svc 26	Summary Class Pri Svc	Summary Class Retail Wheeling	Summary Class High Voltage	Summary Class Lighting Svc	Summary Class Firm Resale			
1	Operating Expense	ENERGY	688,608,266	348,501,248	85,042,337	102,377,675	67,496,250	64,218,872	1,464,786	16,207,610	2,944,050	355,439			
2	Operation & Maintenance Expense Depreciation & Amortization	ENERGY	55,853,977	27,970,301	6,825,039	8,215,569	5,416,186	5,153,436	673,181	1,300,519	236,291	63,455			
3	Expense	ENERGY	49,791,024	24,294,244	6,148,346	7,846,239	5,000,537	4,573,154	584,467	1,074,603	213,450	55,985			
4	Taxes Other Than FIT	ENERGY	17,453,026	7,221,134	2,260,490	3,687,929	2,089,662	1,595,992	257,953	249,816	69,852	20,197			
5	Total Federal Income Tax (1+2+3+4)		811,706,293	407,986,927	100,276,212	122,127,412	80,002,636	75,541,453	2,980,387	18,832,548	3,463,643	495,076			
6	Requested Return On Net Investment (RRB.T)	ENERGY	88,648,489	44,328,493	10,811,816	13,005,144	8,570,686	8,158,104	1,231,378	2,057,318	374,556	110,994			
7	Total Cost of Service (TC.T)		900,354,782	452,315,420	111,088,028	135,132,556	88,573,322	83,699,557	4,211,765	20,889,866	3,838,199	606,070			
8	Total Plant In Service	ENERGY	1,475,502,755	731,754,280	178,485,629	214,712,046	141,506,004	134,687,963	31,662,148	33,968,526	6,182,855	2,543,303			
9	Plant Held For Future Use	ENERGY	3,693,588	1,757,593	428,519	515,131	339,380	323,150	218,468	81,443	14,853	15,049			
10	Bonneville Exchange Power	ENERGY	186,347,686	94,621,347	23,069,666	27,732,485	18,270,763	17,397,050	4,384,556	799,637	72,182	8,847			
11	Working Capital	ENERGY	5,132,396	2,545,338	620,845	746,855	492,215	468,499	110,134	118,156	21,506	8,847			
12	Conservation & Misc Def Debits	ENERGY	112,920,328	57,217,778	13,950,630	16,770,996	11,049,316	10,520,705	218,395	2,651,624	483,537	57,345			
13	Accum Provision For Depr & Amort	ENERGY	-671,852,738	-332,390,447	-81,067,890	-97,507,971	-64,258,132	-61,166,752	-15,973,466	-15,424,214	-2,808,591	-1,255,274			
14	Accumulated Deferred Income Tax	ENERGY	-139,721,109	-69,447,850	-16,936,783	-20,369,283	-13,422,730	-12,777,716	-2,733,727	-3,221,778	-586,828	-224,414			
15	Customer Deposits	ENERGY													
16	Customer Advances	ENERGY													
17	Gain on Property Sales	ENERGY													
18	Net Investment In Plant (RB.T) (8+9+10+11+12 +13+14+15+16+17)		972,022,906	486,058,038	118,550,617	142,600,260	93,976,816	89,452,900	13,501,953	22,558,314	4,106,970	1,217,039			

ID #	Category Reference	Category	Total	Classification 2										Summary Class Firm Resale
				Summary Class Res Svc	Summary Class Sec Svc 24	Summary Class Sec Svc 25	Summary Class Sec Svc 26	Summary Class Pri Svc	Summary Class Retail Wheeling	Summary Class High Voltage	Summary Class Lighting Svc	Summary Class Firm	Summary Class Resale	
1	Operating Expense	OME.T	257,744,817	157,444,374	29,162,806	31,458,644	18,188,209	16,226,637	1,544,968	2,832,052	557,766	329,361		
2	Operation & Maintenance Expense	DAE.T	85,515,065	55,151,378	10,402,818	9,545,309	4,441,966	4,362,628	687,170	418,639	203,406	301,751		
3	Depreciation & Amortization Expense	TOTF.T	43,149,365	27,153,353	5,219,596	5,168,405	2,492,946	2,319,495	343,340	254,568	101,840	95,822		
4	Taxes Other Than FIT	FIT.T	24,137,410	14,570,618	3,009,723	3,213,711	1,416,919	1,279,471	355,629	139,211	56,439	95,689		
5	Total Federal Income Tax	(1+2+3+4)	410,546,657	254,319,723	47,794,943	49,386,070	26,540,040	24,188,231	2,931,106	3,644,470	919,451	822,623		
6	Total Operating Expense (OE.T)	RRB.T	125,404,136	80,769,968	15,221,949	14,014,671	6,564,198	6,422,810	1,040,345	632,932	297,215	440,046		
7	Requested Return On Net Investment (RRB.T)		535,950,792	335,089,691	63,016,882	63,400,741	33,104,239	30,611,042	3,971,452	4,277,401	1,216,666	1,262,669		
8	Total Cost of Service (TC.T)		2,437,433,575	1,572,767,909	296,643,108	270,908,595	125,187,502	123,544,990	22,151,864	11,524,615	5,815,456	8,889,536		
9	Plant Held For Future Use	EPIS.T	2,708,850	1,696,135	317,907	307,024	154,988	144,776	53,463	18,550	6,058	9,950		
10	Bonneville Exchange Power	PHFU.T	49,535,461	29,678,280	5,444,422	6,332,346	3,987,241	3,270,240	712,874	92,400	17,653	30,921		
11	Working Capital	BPA.T	8,478,381	5,470,724	1,031,845	942,330	435,453	429,740	77,053	40,087	20,229	69,671		
12	Conservation & Misc Def Debits	WC.T	43,772,770	26,982,152	5,004,173	5,321,422	3,045,380	2,638,212	150,095	471,475	90,189	69,671		
13	Accum Provision For Depr & Amort	CMMD.T	-955,033,588	-614,422,828	-115,795,898	-106,541,501	-48,852,049	-48,810,947	-9,126,353	-4,791,236	-2,261,777	-3,430,998		
14	Accumulated Deferred Income Tax	PFDA.T	-211,850,103	-136,536,760	-25,738,221	-23,600,571	-10,982,654	-10,791,465	-1,898,827	-1,036,325	-503,611	-761,668		
15	Customer Deposits	ADIT.T												
16	Customer Advances	ID235.00												
17	Gain on Property Sales	IDGAIN.T												
18	Net Investment In Plant (RB.T)	(8+9+10+11+12+13+14+15+16+17)	1,375,045,345	885,635,611	166,907,336	153,669,643	71,975,860	70,425,552	11,407,296	6,940,040	3,258,942	4,825,067		

Category Reference	ID #	Classification 2	Category	Total	Allocation										Summary Class Firm Resale			
					Summary Class Res Svc	Summary Class Sec Svc 24	Summary Class Sec Svc 25	Summary Class Sec Svc 26	Summary Class Pri Svc	Summary Class Retail Wheeling	Summary Class High Voltage	Summary Class Lighting	Summary Class Svc Firm Resale					
Operating Expense																		
1	OME.T		CUST	55,404,297	40,292,732	6,577,195	1,178,402	359,394	1,395,637	319,974	554,791	4,680,280	45,892					
2	DAE.T		CUST	17,077,731	12,843,015	1,697,397	408,706	65,663	529,543	41,321	71,023	1,411,745	9,318					
3	TOTF.T		CUST	8,550,447	6,316,026	904,918	211,963	40,020	259,800	26,947	45,091	739,040	6,652					
4	FIT.T		CUST	4,198,506	3,040,057	510,986	126,150	18,888	136,262	12,150	4,246	348,177	1,590					
5	Total Operating Expense (OE.T) (1+2+3+4)		*	85,230,981	62,491,830	9,690,495	1,925,211	483,965	2,321,243	400,391	675,151	7,179,243	63,451					
6	Requested Return On Net Investment (RRB.T)		CUST	18,147,997	13,129,676	1,743,837	498,390	67,122	723,958	36,439	51,757	1,886,091	10,727					
7	Total Cost of Service (TC.T)		*	103,378,979	75,621,505	11,434,333	2,423,601	551,087	3,045,200	436,830	726,907	9,065,335	74,179					
8	Total Plant In Service		CUST	419,094,618	311,616,227	40,784,988	10,938,051	1,415,943	14,554,762	700,549	1,195,083	37,677,229	211,785					
9	Plant Held For Future Use		CUST	297,168	217,792	28,145	8,564	830	11,708	218	360	29,415	135					
10	Bonneville Exchange Power		CUST	1,457,781	1,083,927	141,867	38,047	4,925	50,627	2,437	4,157	131,057	737					
11	Working Capital		CUST	2,668,170	1,975,500	257,602	71,784	8,553	96,349	3,719	6,314	247,040	1,308					
12	Conservation & Misc Def Debits		CUST	-157,931,949	-117,364,281	-15,353,447	-4,138,611	-529,990	-5,513,516	-258,229	-440,278	-14,254,098	-79,499					
13	Accum Provision For Depr & Amort		CUST	-34,176,943	-25,321,524	-3,303,833	-915,131	-110,490	-1,228,666	-49,143	-83,501	-3,149,814	-16,841					
14	Accumulated Deferred Income Tax		CUST	-8,752,784	-7,241,560	-965,168	-358,820	-37,478	-35,133		-114,626							
15	Customer Deposits		CUST	-23,664,861	-21,000,338	-2,469,130	-179,086	-16,308										
16	Customer Advances		CUST															
17	Gain on Property Sales		CUST															
18	Net Investment In Plant (RB.T)		*	198,991,200	143,965,744	19,121,025	5,464,799	735,986	7,938,133	399,551	567,508	20,680,828	117,626					
	+12+13+14																	
	+15+16+17																	

Category Reference	ID #	Category Allocation	Method	Allocation										Summary Class High Voltage	Summary Class Firm Resale
				Total	Summary Class Res Svc	Summary Class Sec Svc 24	Summary Class Sec Svc 25	Summary Class Sec Svc 26	Summary Class Pri Svc	Summary Class Retail Wheeling	Summary Class				
<b>OPERATING REVENUE</b>															
1	ID447.00	Sales of Electricity - Proforma Revenue	PROFORMA RETAIL	1,362,506,862	742,000,196	168,133,298	197,515,727	115,697,677	105,209,111	6,379,015	21,259,211				
2	ID447.01	Sales of Electricity - Transportation Revenue	DIR_449	6,379,015											
3	ID447.02	Sales of Electricity - Small Firm Resale	DIR_RESALE_SMALL	457,443											457,443
4	ID447.03	Sales of Electricity - Unbilled Revenue	PROFORMA RETAIL	1,739,187	947,134	214,616	252,121	147,684	134,295	27,137					27,137
5	ID447.04	Sales of Electricity - PCORC	DIR_PCORC	44,192,861	22,791,653	5,617,528	6,689,630	4,134,027	3,821,043	949,325					949,325
6	ID447.05	Other Elect Revenue - Wheeling - Sch 449	DIR_449_OATT	2,056,949											
7	ID447.06	Other Elect Revenue - Wheeling - Firm Resale	DIR_RESALE_LARGE	1,339,666						2,056,949					1,339,666
8	(1+2+3+4+5+6+7)	Sales of Electricity - Firm Customers (REV.ST1)	*	1,418,671,983	765,738,983	173,965,442	204,457,478	119,979,388	109,164,449	8,435,964	22,235,673	1,816,796			
9	ID447.07	Sales of Electricity - Non Firm	PC1	27,538,643	14,511,605	3,328,933	3,976,966	2,598,555	2,412,844	595,110	10,488				
10	(8+9)	Sales of Electricity - Total (REV.T1)	*	1,446,210,626	780,250,588	177,294,375	208,434,444	122,577,942	111,577,294	8,435,964	22,830,782	1,827,284			
<b>OTHER OPERATING REVENUE</b>															
11	ID450.01	Late Payment Revenue - Interest	DIR450.01	2,049,883	1,596,623	243,623	121,799	46,154	32,027	504	7,400				
12	ID450.02	Late Payment Revenue - Field Call	DIR450.02	573,951	510,334	59,291	2,850	13	113						
13	(11+12)	Late Payment Revenue - Total (450.T)	*	2,623,834	2,106,957	302,914	124,650	46,166	32,139	504	7,400				
14	ID451.01	Misc Service Revenue - Temporary Service	DIR451.01	1,747,175	761,589	985,586									
15	ID451.02	Misc Service Revenue - Seas Svc Charge	DIR451.02	406	165	201	40								
16	ID451.03	Misc Service Revenue - Reconnection Charge	DIR451.03	1,267,649	1,243,084	23,674	788	34							
17	ID451.04	Misc Service Revenue - Modified Service	DIR451.04	-27,061	-17,168	-9,311	-582								
18	ID451.05	Misc Service Revenue - Water Heater Rental	DIR451.05	180,586	177,044	3,134	324	15	69						
19	ID451.06	Misc Service Revenue - Account Service Charge	DIR451.06	1,271,694	1,024,578	216,752	7,082	351	491						
20	ID451.07	Misc Service Revenue - NSF Handling Chg	DIR451.07	222,781	210,509	11,454	687	44							
21	ID451.08	Misc Service Revenue - Deferred FIT C/IAC	CUST4	5,652,424	5,015,995	589,759	42,775	3,895							
22	(14+15+16+17+18+19+20+21)	Misc Service Revenue - Total (451.T)	*	10,315,654	8,415,796	1,821,249	51,115	4,339	560						
23	ID454.01	Rental Revenue - Steam Plant	PP.T	36,202	19,077	4,376	5,228	3,416	3,172	782					
24	ID454.02	Rental Revenue - Transmission Pole Contacts	TP.T	281,348	139,739	32,024	38,254	24,991	23,195	15,360	5,719				1,066
25	ID454.03	Rental Revenue - Distribution Pole Contacts	LINE.T	5,345,615	3,574,208	633,523	570,886	239,030	282,579	9,433	20,704				20,704
26	ID454.04	Rental Revenue - Transf & Equip	DIR454.04	2,321,601		47			436,543	1,325,279	555,933				3,799
28	ID454.06	Rental Revenue - Land & Bldg	PTDP.T	542,517	325,696	64,659	63,093	34,111	34,662	7,015	5,869				1,481
29	ID454.07	Rental Revenue - Pole Rental	DIR373.00	35,065											
30	ID454.08	Rental Revenue - Reserve Power Capacity	POWER	74,830	39,323	9,025	10,782	7,045	6,543	177	1,617				36
31	(23+24+25+26+28+29+30)	Rental Revenue - Total (454.T)	*	8,637,178	4,098,043	743,653	688,242	308,593	786,694	1,357,263	569,919	27,100			
32	ID456.01	Other Elect Revenue - Wheeling	PC1	5,960,320	3,140,816	720,497	860,754	562,418	522,223	128,802	2,270				
320	ID456.02	Other Elect Revenue - Imbalance 449/459	PC1	450,785	237,543	54,492	65,100	42,536	39,496	9,741					
33	ID456.04	Other Elect Revenue - Jobbing Revenue	LINE.T	-56,712	-37,919	-6,721	-6,057	-2,536	-2,998	-100					-220
34	ID456.05	Other Elect Revenue - Sand & Gravel Sales	PP.T	23,979	12,636	2,899	3,463	2,263	2,101	518					9
35	ID456.06	Other Elect Revenue - Distribution Timber Sales	DP.T	3,058	2,015	365	300	128	147	32	11				11
36	ID456.06	Other Elect Revenue - Other Timber Sales	GP.T	8,800	5,615	1,040	868	461	476	83	91				20
37	ID456.07	Other Elect Revenue - TCI Collections	LINE.T	451,535	301,907	53,513	48,222	20,190	23,869	797	1,749				1,749
38	ID456.08	Other Elect Revenue - Non-Core Gas Sales	PP.T	-7,010,438	-3,694,180	-847,438	-1,012,405	-661,507	-614,231	-151,495	-2,670				

ID #	Category Reference	Category Allocation	Method	Allocation	Summary Class		Summary Class		Summary Class		Summary Class		Summary Class		Summary Class	
					Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Retail	Wholesale	High Voltage	Firm Resale			
39	Other Elect Revenue - Meter Reading	ID456.10	CUST6	26,180	21,826	2,953	355	37	26	347	610	25				
40	Other Elect Revenue - Royalties	ID456.11	TDP.T	12,850	8,100	1,523	1,347	643	696	234	82	47				
41	Other Elect Revenue - Encogen Gas Sale	ID456.12	PP.T	6,731,013	3,546,936	813,660	972,053	635,140	589,749		145,457	2,563				
42	Other Elect Revenue - CLX Reconciliation Adjustment	ID456.13	CUST5	-47,223	-38,737	-5,745	-565	-669	-1,123	-80	-120	-40				
43	Other Elect Revenue - Electric Revenue Hedge	ID456.14	POWER	1,125,370	591,376	135,720	162,148	105,954	98,401	2,657	24,316	547				
44	Other Elect Revenue - Centralia Credit	ID456.15	PP.T	7,653	4,033	925	1,105	722	671		165	3				
45	Other Elect Revenue - Total (456.T)	(32+33+34+3 5+36+37+38+ 39+40+41+42 43+44+45)		7,687,170	4,101,967	927,684	1,096,687	705,780	659,503	3,970	158,179	4,488				
46	Other Operating Revenue - Total (REV.T2)	(13+22+31+4 5)		29,263,836	18,722,763	3,795,500	1,960,694	1,064,879	1,478,896	1,361,738	735,499	31,588				
47	Total Operating Revenue (REV.T3)	(10+46)		1,475,474,462	798,973,351	181,089,875	210,395,138	123,642,821	113,056,190	9,797,702	23,566,281	1,858,872				



ID #	Category Reference	Category Allocation	Method	Total Allocation	Summary Class Res Svc		Summary Class Sec Svc 24		Summary Class Sec Svc 25		Summary Class Sec Svc 26		Summary Class Pft Svc		Summary Class Retail		Summary Class Firm Resale		
					Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pft Svc	Retail	Firm Resale								
<b>OPERATION AND MAINTENANCE EXPENSE</b>																			
<b>POWER PRODUCTION EXPENSE</b>																			
1	Other Prod O&M - Fuel	FUELOT	PP.T	105,924,327	55,817,274	12,804,372	15,296,957	9,995,051	9,280,737	2,289,023	40,341								
2	Steam Prod O&M - Fuel	FUELS1	PP.T	40,197,040	21,182,001	4,859,109	5,805,016	3,793,005	3,521,931	868,657	15,309								
3	Subtotal Fuel (FUEL.T)	(1+2)	*	146,121,367	76,999,275	17,663,481	21,101,972	13,788,056	12,802,668	3,157,680	55,650								
4	Purch Power - Other	ID555.00	PC1	578,713,903	304,955,750	69,956,243	83,574,395	54,607,617	50,704,985	12,505,997	220,401								
5	Purch Power - BPA Exchange	ID555.01	BPAX																
500	Purch Power - Transportation Ancillary	ID555.02	ANCL	92,073	237,543	54,492	65,100	42,536	39,496	9,741	22,294								
501	Purch Power - Transportation Imbalance	ID555.03	PC1	450,785	2,803,683	683,567	821,729	541,373	515,484	129,917	36,318								
6	Regulation & Frequency Response	ID557.00	ENERGY	6,100,463	307,996,976	70,694,302	84,461,223	55,191,526	51,259,966	12,645,655	279,185								
7	Purch Power - Total (OPSE.T)	(4+5+6+500+501)	*	586,217,224	43,721,038	23,038,987	5,265,098	6,313,930	3,830,692	944,811	16,651								
8	Wheeling by Others - Wheeling	ID565.00	PP.T	28,849,243	15,202,231	3,487,362	4,166,235	2,722,223	2,527,675	623,432	10,987								
9	Steam Prod O&M	ID500.00	PP.T	6,491,435	3,420,689	764,699	937,454	612,534	568,758	140,280	2,472								
10	Hydro Prod O&M	ID535.00	PP.T	16,487,912	8,688,375	1,993,096	2,381,085	1,555,804	1,444,616	356,303	6,279								
11	Other Prod O&M - O&M	ID545.00	PP.T	736,345	338,413	82,509	99,185	65,345	62,221	15,681	4,384								
12	System Control & Load Dispatch	ID556.00	ENERGY	11,397						4,037	475								
600	System Control & Load Dispatch - Dir Assign	ID556.01	DIR556.01																
13	Other Energy Supply Expense (OPGE.T)	(9+10+11+12+600)	*	52,576,332	27,649,709	6,347,666	7,583,960	4,955,907	4,603,269	1,142,582	24,597								
14	Total Production O&M (PE.T)	(3+7+8+13)	*	828,635,961	435,684,946	99,990,546	119,461,085	78,061,018	72,496,594	1,544,261	17,890,728								
<b>TRANSMISSION EXPENSE</b>																			
140	Transmission O&M	ID565.01	TP.T	7,621,162	3,785,265	867,460	1,036,215	676,968	628,311	154,908	28,885								
141	Transmission O&M	ID565.02	DIR565.02	40,603						14,380	1,692								
15	Transmission O&M	(140+141)	*	7,661,765	3,785,265	867,460	1,036,215	676,968	628,311	179,439	30,576								
16	Total Production & Transmission Exp (POWER)	(14+15)	*	836,297,726	439,470,211	100,858,006	120,497,301	78,737,986	73,124,905	1,974,704	18,070,167								
<b>DISTRIBUTION EXPENSE</b>																			
17	Dist O&M - Supr & Eng	ID580.00	DES1.T	813,671	468,424	109,949	81,325	34,133	59,461	2,080	2,433								
18	Dist O&M - Load Dispatch	ID581.00	DEM12NCP1	3,464,589	1,971,778	399,019	473,946	285,128	292,471	11,146	13,763								
19	Dist O&M - Station	ID582.00	362.T	1,203,817	577,088	148,573	168,750	100,176	93,157	26,370	11,291								
20	Dist O&M - OVHD Lines	ID583.00	364.T	3,185,148	2,143,065	401,515	324,264	110,487	187,860	6,621	2,552								
21	Dist O&M - UNGD Lines	ID584.00	366.T	2,549,533	1,699,110	292,160	278,885	127,279	126,672	4,083	13,941								
22	Dist O&M - Street Lights	ID585.00	DIR373.00	928,631															
23	Dist O&M - Meter	ID586.00	370.T	1,920,348	1,145,474	399,984	144,690	14,375	203,442	6,252	2,348								
24	Dist O&M - Customer Installations - Meters	ID587.00	370.T	2,226,112	1,327,860	463,671	167,728	16,863	235,835	7,247	2,722								
25	Dist O&M - Customer Installations - H2O Heaters	ID587.01	372.T	114,716	112,342	2,100	217	10	46										
26	Dist O&M - Misc Op Exp	ID588.00	DES1.T	5,484,865	3,157,597	741,154	548,202	230,089	400,818	14,024	16,399								
27	Dist O&M - Rents	ID589.00	DEM12NCP1	124,296	70,740	14,315	17,003	10,229	10,493	400	494								
28	Dist O&M - Total Oper Expense (DEOP.T)	(17+18+19+20+21+22+23+24+25+26+27)	*	22,015,726	12,673,476	2,972,442	2,205,011	928,570	1,610,254	55,973	65,945								
29	Dist O&M - Structures	ID590.00	DES2.T	9,342	5,772	1,104	967	399	523	26	28								
30	Dist O&M - Structures	ID591.00	361.T	69,552	31,710	8,189	10,036	7,237	5,536	2,094	361								

ID #	Category Reference	Category Allocation	Method	Total Allocation	Summary Class			Summary Class			Summary Class			Summary Class		
					Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Class	Class	Class	Class	Class	Class	Class
31	Dist O&M - Station Equipment	ID592.00	362.T	4,186,617	2,006,986	516,704	586,876	348,390	323,981	258,241	91,710	39,268				
32	Dist O&M - OVHD Lines	ID593.00	364.T	19,162,047	12,892,810	2,415,540	1,950,794	664,699	1,130,175	39,829	15,356					
33	Dist O&M - UNGD Lines	ID594.00	366.T	8,996,982	5,995,947	1,030,997	984,150	449,153	447,010	14,409	49,198					
34	Dist O&M - Line Transformers	ID595.00	368.T	437,336	325,225	63,625	37,459	9,167	1,797	8	54					
35	Dist O&M - Street Lights	ID596.00	DIR373.00	1,532,025	191,580	66,897	24,199	2,404	34,026	633	1,046	393				
36	Dist O&M - Meters	ID597.00	370.T	321,177	54,218	1,014	105	5	22							
37	Dist O&M - Misc Maint Exp - Water Heaters	ID598.00	372.T	55,364												
38	Dist O&M - Total Maint Exp (DEMN.T)	(29+30+31+32+33+34+35+36+37)	*	34,770,442	21,504,249	4,104,070	3,594,586	1,481,454	1,943,069	317,154	94,884	104,658				
39	Dist O&M - Total (DE.T)	(28-38)	*	56,786,168	34,177,725	7,076,512	5,799,598	2,410,024	3,553,322	463,947	150,857	170,602				
40	Total Prod Trans Dist Exp (PTDE.T)	(16+39)	*	893,083,894	473,647,936	107,934,518	126,296,898	81,148,010	76,678,227	2,438,651	18,221,024	577,262				
CUST ACCOUNTS EXP																
41	Cust Accts Exp - Supervision	ID901.00	CAEST.T	513,084	395,835	60,673	19,976	11,686	12,694	3,189	7,108	375				
42	Cust Accts Exp - Meter Reading	ID902.00	CUST6	14,339,835	11,955,054	1,617,517	194,619	20,114	14,143	190,174	334,345	13,869				
43	Cust Accts Exp - Records & Collections	ID903.00	CUST5	12,986,680	10,652,861	1,579,791	155,281	183,978	308,933	21,900	33,063	11,087				
44	Cust Accts Exp - Uncollectable Accts	ID904.00.CLASS	REVFAC6	6,747,513	3,674,591	832,643	978,153	572,967	521,025	1	105,282					
45	Cust Accts Exp - Misc Exp	ID905.00	CUST1	45,412	40,052	4,709	342	31	31	1	1					
46	Cust Accts Exp - Total (CAE.T)	(41+42+43+44+45)	*	34,632,524	26,718,393	4,095,332	1,348,371	788,776	856,826	215,264	479,799	25,331				
CUST SVC & INFO EXP																
47	Cust Svc Exp - Cust Assistance	ID908.01	DIR908.01	1,966,913	1,742,778	203,035	13,494	1,062	1,346	30	40	19				
48	Cust Svc Exp - Weatherization	ID908.02	PC1	98,370	51,836	11,891	14,206	9,282	8,619		2,126	37				
49	Cust Svc Exp - Info & Instruct	ID909.00	CUST1	432,496	381,448	44,849	3,253	296	291	7	9	4				
50	Cust Svc Exp - Misc	ID910.00	CUST1	44,346	39,112	4,599	334	30	30	1	1					
51	Cust Svc Exp - Lighting Demonstration	ID911.00	DIR373.00	476,063												
52	Cust Svc Exp - Residential Programs	ID911.01	DIR_RESID	26,565	26,565											
53	Total Customer Service (CSI.T)	(47+48+49+50+51+52)	*	3,044,753	2,241,739	264,374	31,287	10,671	10,286	38	2,176	61				
54	Total Prod Trans Dist & Cust Exp (PTDC.T)	(40+46+53)	*	930,761,171	502,608,069	112,294,223	127,676,556	81,947,457	77,545,339	2,653,952	18,703,000	602,655				
55	Adj Total Prod Trans Dist & Cust Exp (ADJPTDCE.T)	(6+13+15+39+46+47+49+50+51+52)	*	160,703,635	97,324,678	19,323,018	16,606,953	9,374,436	10,158,879	1,724,174	2,082,644	287,449				
ADMIN & GENERAL EXP																
56	A&G Exp - Salaries	ID920.00	ADJPTDCE.T	14,843,138	8,989,241	1,784,740	1,533,875	865,855	938,309	159,251	192,360	26,550				
560	A&G Exp - Salaries - Direct Assignment	ID920.01	DIR920.01	19,233						6,812	11,620	801				
57	A&G Exp - Office Supplies	ID921.00	ADJPTDCE.T	11,996,356	7,265,184	1,442,443	1,239,691	699,792	758,350	128,708	155,467	21,458				
58	A&G Exp - Transf (Credit)	ID922.00	ADJPTDCE.T	-109,206	-66,137	-13,131	-11,285	-6,370	-6,903	-1,172	-1,415	-195				
59	A&G Exp - Outside Services	ID923.00	ADJPTDCE.T	8,102,430	4,906,960	974,237	837,297	472,645	512,195	86,930	105,004	14,493				
60	A&G Exp - Prop Insurances	ID924.00	PTDGP.T	1,931,125	1,163,671	230,047	222,552	120,215	122,258	24,562	20,836	5,223				
61	A&G Exp - Injuries & Damages	ID925.00	SW.T	6,275,883	4,021,263	741,047	609,049	324,187	334,781	58,840	65,454	14,192				
62	A&G Exp - Pensions & Benefits	ID926.00	SW.T	19,349,643	12,398,255	2,284,777	1,877,804	999,525	1,032,187	181,414	201,805	43,756				
63	A&G Exp - Reg Comm Exp	ID928.00.CLASS	REVFAC7	4,059,908	2,200,660	498,658	585,802	343,142	312,034	18,919	63,052					
64	A&G Exp - Misc Exp	ID930.00	ADJPTDCE.T	2,799,142	1,695,205	336,569	289,261	163,284	176,948	30,032	36,276	5,007				

65	A&G Exp - Rents	ID931.00	ADJPTDCE.T	Total	Allocation	Summary		Summary		Summary		Summary		Summary	
						Class Res Svc	Class Sec Svc 24	Class Sec Svc 25	Class Sec Svc 26	Class Pri Svc	Class Wheeling	Class High Voltage	Class Firm Resale		
65	A&G Exp - Rents	ID931.00	ADJPTDCE.T	2,681,237		1,623,800	322,392	277,076	156,406	169,494	28,767	34,748	4,796		
66	A&G Exp - Mnt of General Plant (AGE.T)	ID935.00	GP.T	3,341,374		2,132,024	395,039	329,497	175,061	180,790	31,334	34,576	7,697		
67	A&G Exp - Total (AGE.T)	(56+57+58+59+60+61+62+63+64+65+66+67)		75,290,263		46,330,124	8,996,817	7,790,619	4,313,741	4,530,442	754,396	919,781	143,776		
Other Operating Expenses															
68	Regulatory Debit	ID411.01	RB.T	767,268		456,752	91,786	90,929	50,232	50,572	7,627	9,061	1,856		
69	Gain / Loss on Disposition of Plant	ID411.02	TDP.T	-4,734,298		-2,984,264	-560,957	-496,156	-236,719	-256,555	-86,248	-30,321	-17,471		
70	Gain / Loss on Disposition - Prod Plant	ID411.03	PP.T	-327,023		-172,326	-39,531	-47,227	-30,858	-28,653	-661	-7,067	-125		
71	Other Utility Income - FAS133	ID411.04	POWER	-280,083		-147,182	-33,778	-40,356	-26,370	-24,490	-661	-6,052	-136		
72	LOSS ON FV OF OPT - FAS133	ID411.05	POWER	280,083		147,182	33,778	40,356	26,370	24,490	661	6,052	136		
73	Total Other Operating Expenses (OOE.T)	(68+69+70+71+72)		-4,294,053		-2,699,839	-508,702	-452,454	-217,344	-234,635	-78,621	-28,328	-15,739		
74	A&G Exp - Total Exp (AGE.T)	(67+73)		70,996,210		43,630,286	8,488,115	7,338,165	4,096,397	4,295,807	675,775	891,453	128,037		
75	Total Operation & Maintenance Expense (OME.T)	(54+74)		1,001,757,381		546,238,354	120,782,338	135,014,721	86,043,854	81,841,146	3,329,727	19,594,453	730,692		
DEPRECIATION AND AMORTIZATION															
76	Depr Exp - Production Steam Baseload	ID403.01	PP.T	19,860,502		10,485,576	2,400,782	2,868,135	1,874,043	1,740,111		429,185	7,564		
77	Depr Exp - Production Hydro	ID403.02	PP.T	10,489,004		5,527,225	1,267,934	1,514,759	989,746	919,012		226,667	3,995		
78	Depr Exp - Production Other	ID403.03	PP.T	4,184,762		2,205,178	505,863	604,338	394,875	366,655		90,433	1,594		
79	Depr Exp - Production Subtotal (DEPRST1.T)	(76+77+78)		34,534,268		18,197,979	4,174,580	4,987,232	3,258,664	3,025,778		746,285	13,152		
80	Depr Exp - Transmission	ID403.04	TP.T	6,765,446		3,360,249	770,060	919,867	600,957	557,763	369,347	137,515	25,641		
81	Depr Exp - Distribution	ID403.05	DP.T	66,476,977		43,799,462	7,942,889	6,524,835	2,773,269	3,201,767	695,181	228,329	243,902		
82	Depr Exp - General	ID403.06	GP.T	11,077,294		7,068,066	1,309,629	1,092,346	580,361	599,353	103,877	114,627	25,516		
83	Depr Exp - FAS143	ID403.07	PP.T	26,792		14,118	3,239	3,869	2,528	2,347		579	10		
84	Depr Exp - VROW	ID403.08	DP.T	3,535,721		2,329,569	422,460	347,037	147,502	170,293	36,975	12,144	12,972		
85	Total Depreciation Expense (DEP.T)	(79+80+81+82+83+84)		122,416,498		74,769,443	14,622,856	13,875,187	7,363,281	7,557,301	1,205,380	1,239,479	321,193		
86	Amort Exp - Ltd Term Plant - Hydro Prod	ID404.00	PP.T	1,784,058		940,117	215,661	257,643	168,344	156,313		38,553	679		
87	Amort Exp - Ltd Term Plant - Other Prod	ID404.01	PP.T	62,894		33,142	7,603	9,083	5,935	5,511		1,359	24		
88	Amort Exp - Ltd Term Plant - Genl	ID404.02	GP.T	19,121,769		12,200,988	2,260,698	1,885,621	1,001,827	1,034,610	179,313	197,871	44,045		
89	Amort Exp - Ltd Term Plant - FAS143	ID404.03	PP.T	46,030		24,256	5,564	6,647	4,343	4,033		995	18		
90	Amort Exp - Ltd Term Plant - Total (404.T)	(86+87+88+89)		21,014,751		13,196,503	2,489,526	2,158,994	1,180,450	1,200,467	179,313	238,778	44,766		
91	Amort Exp - WUJTC AFUDC - Production	ID405.01	PP.T	47,687		25,129	5,765	6,887	4,500	4,178		1,031	18		
92	Amort Exp - WUJTC AFUDC - Transmission	ID405.01	PC1	182		96	22	26	17	16		4			
93	Amort Exp - WUJTC AFUDC - Non Project	ID405.02	PTDPT	1,131,780		679,456	134,889	131,623	71,160	72,311	14,635	12,243	3,090		
94	Amort Exp - WUJTC AFUDC - Total (405.T)	(91+92+93)		1,179,649		704,681	140,675	138,535	75,677	76,505	14,635	13,277	3,108		
95	Amort Exp - Acq Adjustment - Transmission	ID406.00	PC2	25,800		12,403	2,841	3,393	2,217	2,057	2,149	507	144		
96	Amort Exp - Acq Adjustment - Distribution	ID406.01	DP.T	11,200		7,379	1,338	1,099	467	539	117	38	41		
97	Amort Exp - Acq Adjustment - Total (406.ACC)	(95+96)		37,000		19,783	4,179	4,493	2,684	2,596	2,266	545	185		
98	Amort Exp - FERC Colstrip - Production	ID406.02	PP.T	453,099		238,762	54,772	65,434	42,755	39,699		9,791	173		
99	Amort Exp - FERC Colstrip - Transmission	ID406.03	PC1	248,124		130,750	29,994	35,833	23,413	21,740		5,362	94		

Reference	Category	ID #	Allocation	Category		Summary		Summary		Summary		Summary		Summary	
				Allocation	Method	Res Svc	Class	Sec Svc 24	Class	Sec Svc 25	Class	Pri Svc	Class	Retail	High Voltage
100	Amort Exp - FERC Colstrip - Non Project	ID406.04	8,180	GP.T	5,219	967	807	429	443	77	85	19			
101	Amort Exp - FERC Colstrip - Total (406.COLL)	(98+99+100)	709,403	*	374,732	85,733	102,073	66,596	61,881	77	15,238	286			
102	Amort Exp - Encogen - Acq Adjustment	ID406.05	2,618,916	PP.T	1,380,049	316,580	378,208	247,122	229,461		56,595	997			
103	Amort Exp - Acq Adjust Total (406.T)	(97+101+102)	3,365,319	*	1,774,563	406,492	484,774	316,402	293,938	2,343	72,378	1,468			
104	Amort Exp - Property Losses	ID407.00	10,470,556	PP.T	5,517,504	1,265,704	1,512,095	988,005	917,395		226,269	3,988			
105	Total Amortization Exp (AMRT.T)	(90+94+103+104)	36,030,275	*	21,195,251	4,302,398	4,294,399	2,560,533	2,488,306	196,291	550,702	53,330			
106	Total Depr & Amort Exp (DAE.T)	(85+105)	158,446,773	*	95,964,694	18,925,253	18,169,585	9,923,815	10,045,607	1,401,671	1,790,181	374,523			
TAXES OTHER THAN FEDERAL INCOME TAX															
107	Property Taxes	ID236.00	38,232,592	PTDGP.T	23,038,460	4,554,494	4,406,109	2,380,020	2,420,482	486,288	412,512	103,398			
108	Payroll Taxes	ID236.11	5,983,271	SW.T	3,833,772	706,496	580,652	309,072	319,172	56,096	62,402	13,530			
109	Other Taxes - Wash Excise - Allocated	ID236.21	55,292,220	PROFORMA RETAIL TAX	29,970,970	6,791,262	7,978,081	4,673,276	4,249,620	257,662	858,705	31,016			
110	Other Taxes - Wash Excise - Firm Resale	ID236.22	31,016	DIRLRESALE											
111	Other Taxes - Muni Tax	ID236.23	232,206	REVFACT	130,150	27,931	30,135	18,539	17,876	1,174	4,024	278			
112	Other Taxes - MT Corp Lic	ID236.24	1,719,531	REVFACT	790,271	192,676	231,620	152,596	145,299	153,534	36,620	10,237			
113	Other Taxes - MT Elec Energy Lic	ID236.25		ENERGY											
114	Total Other Taxes (OT.T)	(109+110+111+112+113)	57,274,973	*	30,891,391	7,011,870	8,239,836	4,844,411	4,412,795	412,370	899,348	41,531			
115	Total Taxes Other Than FIT (TOTF.T)	(107+108+114)	101,490,836	*	57,763,622	12,272,859	13,226,598	7,533,503	7,152,449	954,754	1,374,262	158,459			
FEDERAL INCOME TAXES															
116	Current Federal Income Tax	409.1.T	18,356,326	IBFIT.T	8,501,279	2,499,501	3,776,737	1,729,477	1,203,579	353,041	69,327	51,107			
117	Provision for Def Inc Tax	410.1.T	42,438,782	RB.T	25,263,644	5,076,850	5,029,440	2,778,436	2,797,237	421,858	501,150	102,673			
118	Prov for Def Income Tax (Credit)	411.1.T	-15,006,167	RB.T	-8,933,113	-1,795,152	-1,778,388	-982,443	-989,091	-149,167	-177,205	-36,305			
119	Total Federal Income Tax (FIT.T)	(116+117+118)	45,788,941	*	24,831,809	5,781,199	7,027,790	3,525,470	3,011,725	625,732	393,273	117,475			
120	Total Operating Expense (OE.T)	(75+106+115+119)	1,307,483,931	*	724,798,480	157,761,650	173,438,693	107,026,642	102,050,927	6,311,884	23,152,168	1,381,150			

Puget Sound Energy  
Electric Cost of Service  
Company Proposed  
Allocation of Electric Plant in Service

Second Exhibit to the  
Purported Rebuttal Testimony of  
Colleen E. Paulson

	Category Reference ID #	Category Allocation Method	Total	Summary Res Svc	Summary Sec Svc 24	Summary Sec Svc 25	Summary Sec Svc 26	Summary Pri Svc	Summary Retail Wheeling	Summary High Voltage	Summary Firm Resale	
<b>ELECTRIC PLANT IN SERVICE</b>												
<b>INTANGIBLE PLANT</b>												
1	ID300.00	PP T	2,876,182	1,515,616	347,679	415,361	271,397	252,001		62,154	1,095	
2	ID300.01	DP T	235,938	155,452	28,191	23,158	9,843	11,364	2,467	810	866	
3	ID300.02	GP T	164,744,463	105,118,161	19,477,146	16,245,656	8,631,289	8,913,732	1,544,883	1,704,763	379,473	
4	(1+2+3)	*	167,856,583	106,789,229	19,853,016	16,684,175	8,912,529	9,177,098	1,547,351	1,767,727	381,434	
<b>PRODUCTION PLANT</b>												
5	ID310.00	PC1	717,007,373	377,830,081	86,673,470	103,545,909	67,657,030	62,821,798		15,494,516	273,070	
6	ID330.00	PC1	170,652,896	89,926,268	20,628,907	24,644,669	16,102,858	14,952,038		3,687,806	64,993	
7	ID340.00	PC1	248,504,528	130,950,517	30,039,788	35,887,535	23,448,961	21,773,139		5,370,178	94,642	
8	ID340.01	DIR_449										
9	(5+6+7+8)	*	1,136,164,797	598,706,866	137,342,166	164,078,113	107,208,849	99,546,976		24,552,501	432,704	
<b>TRANSMISSION PLANT</b>												
10	ID350.00	PC1	168,401,900	88,740,097	20,356,802	24,319,593	15,890,454	14,754,814		3,639,162	64,135	
11	ID350.01	PC2	101,144,898	48,625,749	11,136,979	13,302,750	8,690,086	8,063,435	8,426,214	1,987,570	564,716	
12	ID350.02	PC2	219,020,091	105,294,643	24,116,116	28,805,897	18,817,592	17,460,636	18,246,201	4,303,903	1,222,841	
13	(10+11+12)	*	488,566,889	242,660,488	55,609,897	66,428,240	43,398,131	40,278,884	26,672,415	9,930,635	1,851,691	
<b>DISTRIBUTION PLANT</b>												
14	DIR360.01	DIR360.01	385,207								95,304	
15	ID360.02	360-NCP	12,127,132	4,652,398	1,577,921	2,394,024	1,900,458	1,434,127	64,481	289,903	476	
16	ID360.03	PC2	4,911,112	2,361,034	540,758	645,918	421,949	391,522	409,137	96,507	27,420	
17	DIR361.01	DIR361.01	366,384									
18	ID361.02	361-NCP	4,004,154	1,958,956	524,948	647,947	479,322	347,665	14,248	145,789	22,052	
19	ID361.03	PC2	1,354,900	651,373	149,187	178,199	116,409	108,015	112,874	26,625	7,565	
20	DIR362.01	DIR362.01	18,305,737									
21	ID362.02	362-NCP	199,182,855	104,125,417	28,147,484	31,336,557	17,833,278	16,131,191	10,629,892	4,985,383	2,220,550	
22	ID362.03	PC2	98,092,249	47,158,177	10,800,854	12,901,260	8,427,811	7,820,073	664,010	1,927,584	191,768	
23	ID364.00	OH-NCP	221,481,805	149,019,723	27,919,677	22,547,974	7,682,831	13,062,965	8,171,903	1,927,584	547,672	
24	ID365.00	OH-NCP	227,157,666	152,838,615	28,635,168	23,125,806	7,879,717	13,397,726	472,160	177,489	182,037	
25	ID366.00	UG-NCP	410,722,765	273,722,012	47,066,215	44,927,591	20,504,346	20,406,523	657,808	2,245,930	2,477,826	
26	ID367.00	UG-NCP	453,130,445	301,984,179	51,925,866	49,566,425	22,621,447	22,513,524	725,728			
27	ID368.OH	OH-TFMR	111,251,484	92,756,706	15,418,062	3,015,469	61,248					
28	ID368.UG	UG-TFMR	198,758,684	138,752,430	29,872,782	23,649,604	6,464,561	1,279,408		5,721	19,397	
29	ID368.OH	DIR368.03	1,304,801		276							
30	ID369.OH	OH-SVC	44,252,929	38,500,805	5,496,805	252,490	2,828					
31	ID370.UG	DIR_RESID	123,389,284	123,389,284								
32	ID371.00	METER	119,336,078	71,183,101	24,856,209	8,991,480	893,282	12,642,476	235,095	388,495	145,940	
33	ID372.00	DIR_449	1,123,105									
34	ID373.00	DIR372.00	2,152,931	2,108,373	39,421	4,078	194	864				
35	ID374.00	DIR373.00	31,763,518									
36	ID374.00	LINE.T	5,598,390	3,743,220	663,480	597,881	250,333	295,941	9,879		21,683	

ID #	Category Reference	Category Allocation Method	Total	Summary Class		Summary Sec Svc 24	Summary Sec Svc 25	Summary Sec Svc 26	Summary Pri Svc	Summary Retail Wheeling	Summary High Voltage	Summary Firm Resale
				Res Svc	Sec Svc 26							
37	Total Distribution Plant (DP.T)	(14+15+16+17+18+19+20+21+22+23+24+25+26+27+28+29+30+31+32+33+34+35+36)	2,290,153,615	1,508,905,802	273,635,113	224,782,702	95,540,016	110,301,931	23,949,224	7,866,006	8,402,492	
38	Total Transmission & Distribution Plant (TDP.T)	(13+37)	2,778,720,504	1,751,566,290	329,245,010	291,210,942	138,938,147	150,580,815	50,621,639	17,796,641	10,254,184	
39	Prod Trans Dist Allocation Factor (PTDP.T)	(9+38)	3,914,885,301	2,350,273,157	466,587,176	455,299,054	246,146,997	250,127,791	50,621,639	42,349,141	10,886,888	
GENERAL PLANT												
40	Land & Land Rights	ID389.00	8,907,662	5,707,571	1,051,803	864,452	460,134	475,170	83,514	92,901	20,143	
41	Structures & Improvements	ID390.00	84,369,365	54,059,544	9,962,208	8,187,702	4,358,183	4,500,599	791,010	879,921	190,788	
42	Office Furniture & Equip	ID391.00	60,278,874	38,623,598	7,117,639	5,849,819	3,113,765	3,215,516	565,148	628,672	136,311	
43	Transportation Equip	ID392.00	4,438,162	2,843,746	524,051	430,706	229,258	236,749	41,610	46,287	10,036	
44	Stores Equip	ID393.00	1,382,567	830,014	164,778	160,788	86,928	88,334	17,877	14,956	3,774	
45	Tools & Shop & Garage Equip	ID394.00	7,083,718	4,344,260	847,672	803,020	419,299	433,648	64,991	67,249	19,146	
46	Lab Equip	ID395.00	11,148,159	6,836,875	1,334,043	1,263,770	659,880	682,463	102,281	105,834	30,132	
47	Power Operated Equip	ID396.00	3,892,947	2,387,443	465,649	441,310	230,431	238,317	35,716	36,957	10,522	
48	Communication Equip	ID397.00	65,598,811	42,032,339	7,745,809	6,366,097	3,388,571	3,499,303	615,025	684,155	148,341	
49	Miscellaneous Equip	ID398.00	511,019	327,435	60,340	49,592	26,397	27,260	4,791	5,330	1,156	
50	Total General Plant (GP.T)	(40+41+42+43+44+45+46+47+48+49)	247,611,284	157,992,824	29,274,193	24,417,256	12,972,846	13,397,359	2,321,963	2,562,262	570,349	
51	Total Prod, Trans, Dist & Gen Plant (PTDGP.T)	(39+50)	4,162,496,585	2,508,265,980	495,861,368	479,706,310	259,119,843	263,525,151	52,943,602	44,911,404	11,257,237	
52	Const Complete Not Class - Prod	ID106.01	-36,366	-19,163	-4,396	-5,252	-3,432	-3,186	7,361	-786	-14	
53	Const Complete Not Class - Trans	ID106.02	134,840	66,972	15,348	18,334	11,977	11,117	13,924	2,741	511	
54	Const Complete Not Class - Dist	ID106.03	1,331,479	877,267	159,090	130,687	55,546	64,129	13,924	4,573	4,885	
55	Const Complete Not Class - Gen	ID106.04	247,827	158,130	29,300	24,439	12,984	13,409	2,324	2,564	571	
56	Const Complete Not Class - Total	(52+53+54+55)	1,677,780	1,083,206	199,341	168,207	77,076	85,468	23,609	9,093	5,953	
57	Total Elec Plant In Service (EPIS.T)	(4+51+56)	4,332,030,948	2,616,138,416	515,913,725	496,556,692	268,109,448	272,787,716	54,514,562	46,688,224	11,644,625	
PLANT HELD FOR FUTURE USE												
58	Plant Held for Future Use - Transmission	ID105.01	4,578,786	2,274,183	521,169	622,557	406,722	377,489	249,970	93,069	17,354	
59	Plant Held for Future Use - Distribution	ID105.02	2,120,820	1,397,338	253,403	208,162	88,476	102,146	22,178	7,284	7,781	
60	Plant Held for Future Use - Total (PHFU.T)	(58+59)	6,699,606	3,671,520	774,571	830,719	495,198	479,635	272,149	100,353	25,135	
61	Bonneville Exchange Power	BEP.T	235,883,147	124,299,626	28,514,087	34,064,831	22,258,004	20,667,296	5,097,431	89,835		
62	Working Capital	WC.T	15,068,558	9,099,989	1,794,557	1,727,232	932,593	948,866	189,624	162,401	40,505	
63	Misc Def Debits - Conservation Related	ID186.01	154,506	81,418	18,677	22,313	14,579	13,537	3,339		59	
64	Conservation Trust	ID186.02										

	Category Reference ID #	Category Allocation Method	Total	Summary Class Res Svc	Summary Sec Svc 24	Summary Sec Svc 25	Summary Sec Svc 26	Summary Pri Svc	Summary Retail Wheeling	Summary High Voltage	Summary Firm Resale
65	(63+64)	*	154,506	81,418	18,677	22,313	14,579	13,537		3,339	59
66	ID186.03	PP.T	898,923	473,691	108,664	129,817	84,823	78,761		19,426	342
67	ID186.04	PC1	6,195	3,264	749	895	585	543		134	2
68	ID186.05	PTDGP.T	28,182,546	16,982,433	3,357,273	3,247,893	1,754,393	1,784,220		304,077	76,218
69	(66+67+68)	*	29,087,664	17,459,389	3,466,685	3,378,605	1,839,801	1,863,523		323,636	76,563
70	ID186.06	PP.T	9,609,278	5,063,650	1,161,591	1,387,714	906,734	841,933		207,656	3,660
71	ID186.07	PC1	5,261,380	2,772,507	636,007	759,817	496,465	460,985		113,698	2,004
72	ID186.08	GP.T									
	General		173,413	110,649	20,502	17,100	9,085	9,363		1,794	399
73	(70+71+72)	*	15,044,071	7,946,806	1,818,101	2,164,632	1,412,285	1,312,300		323,149	6,063
	Subtotal (COLS.T)										
74	ID114.00	PP.T	114,578,534	60,377,645	13,850,512	16,546,745	10,811,665	10,038,990		2,476,040	43,637
75	ID114.01	PC2	95,159	45,748	10,478	12,515	8,176	7,586		1,870	531
76	ID114.02	DP.T	401,333	264,425	47,953	39,392	16,743	19,330		1,378	1,472
77	(74+75+76)	*	115,075,026	60,687,818	13,908,942	16,598,652	10,836,583	10,065,905		2,479,288	45,641
	(ACQUIS.T)										
78	(69+73+77)	*	159,206,761	86,094,013	19,193,728	22,141,889	14,088,669	13,241,729		3,126,074	128,266
	Subtotal (MISCDD.T)										
79	(65+78)	*	159,361,267	86,175,431	19,212,405	22,164,202	14,103,248	13,255,266		3,129,413	128,325
	Subtotal (CNMID.T)										
80	ID108.10	PP.T	-385,953,284	-203,379,723	-46,654,904	-55,737,061	-36,418,667	-33,815,942		-8,340,443	-146,989
81	ID108.20	PP.T	-104,530,543	-55,082,814	-12,635,888	-15,095,675	-9,863,533	-9,158,618		-2,258,903	-39,810
82	ID108.30	PP.T	-98,094,870	-51,691,508	-11,857,929	-14,166,273	-9,256,261	-8,594,746		-2,119,828	-37,359
83	(80+81+82)	*	-588,578,697	-310,154,045	-71,148,722	-84,999,009	-55,538,462	-51,569,305		-12,719,175	-224,158
	Subtotal (PFDP.T)										
84	ID108.40	TP.T	-179,533,606	-86,311,383	-19,766,293	-23,612,567	-15,425,024	-14,312,709		-14,956,647	-1,002,378
85	ID108.50	DP.T	-885,433,251	-583,382,425	-105,794,487	-86,906,868	-36,938,268	-42,645,610		-9,259,396	-3,248,623
86	ID108.60	GP.T	-92,320,222	-58,906,575	-10,914,688	-9,103,812	-4,836,839	-4,995,116		-865,729	-212,651
87	ID108.70	PTDGP.T	21,589,609	13,009,616	2,571,883	2,488,091	1,343,976	1,366,825		232,942	58,388
88	ID108.80	GP.T	1,656,044	1,056,669	195,788	163,305	86,763	89,603		17,137	3,815
89	(83+84+85+86+87+88)	*	-1,722,620,123	-1,024,688,143	-204,858,519	-201,970,860	-111,307,853	-112,066,313		-24,791,640	-4,625,608
	Subtotal (PFD.T)										
90	ID111.01	PP.T	-582,686	-307,049	-70,436	-84,148	-54,982	-51,063		-12,592	-222
91	ID111.02	PP.T	-825,405	-434,951	-99,777	-119,200	-77,885	-72,319		-17,637	-314
92	ID111.03	PP.T	-424,279	-223,576	-51,288	-61,272	-40,035	-37,174		-9,169	-162
93	ID111.04	DP.T	-306,185	-201,735	-36,584	-30,053	-12,773	-14,747		-3,202	-1,123
94	ID111.05	GP.T	-60,059,597	-38,322,104	-7,100,630	-5,922,551	-3,146,641	-3,249,610		-621,492	-138,342
95	(90+91+92+93+94)	*	-62,198,152	-39,489,414	-7,358,715	-6,217,224	-3,332,318	-3,424,903		-662,141	-140,163
	Subtotal (PFDA.T)										
96	(89+95)	*	-1,784,818,275	-1,064,177,557	-212,217,235	-208,188,083	-114,640,170	-115,491,216		-20,655,728	-4,765,771
	Subtotal (ACCUMULATED DEFERRED INCOME TAX)										

ID #	Category Reference	Category Allocation Method	Total	Summary Class Res Svc		Summary Sec Svc 24		Summary Sec Svc 25		Summary Sec Svc 26		Summary Pri Svc		Summary Class Retail Wheeling		Summary High Voltage		Summary Firm Resale	
				Res Svc	Summary Res Svc	Sec Svc 24	Summary Sec Svc 24	Sec Svc 25	Summary Sec Svc 25	Sec Svc 26	Summary Sec Svc 26	Pri Svc	Summary Pri Svc	Retail Wheeling	Summary Retail Wheeling	High Voltage	Summary High Voltage	Firm Resale	Summary Firm Resale
97	Accum Deferred Income Tax - Prod	ID282.00	-529,220	-278,875	-63,973	-76,427	-49,937	-46,368	-11,436	-202									
98	Accum Deferred Income Tax - T/D	ID282.01	39,643,777	24,989,452	4,697,311	4,154,683	1,982,219	2,148,324	253,903	146,296									
99	Accum Deferred Income Tax - Other	ID282.02	-424,862,712	-256,016,711	-50,612,175	-48,963,241	-26,448,156	-26,897,802	-4,584,071	-1,149,017									
100	Accum Deferred Income Tax - Total (ADIT.T)	(97+98+99)	-385,748,155	-231,306,134	-45,978,837	-44,884,985	-24,515,874	-24,795,847	-4,341,604	-1,002,923									
101	Customer Deposits	ID235.00	-8,752,784	-7,241,560	-965,168	-358,820	-37,478	-35,133	-114,626										
102	Customer Advances	ID252.00	-23,664,861	-21,000,338	-2,469,130	-179,086	-16,308												
103	Net Investment in Plant (RB.T)	(57+60+61+62+79+96+100+101+102)	2,546,059,451	1,515,659,394	304,578,978	301,734,702	166,688,662	167,816,584	30,065,862	6,159,731									



Category Reference ID #	Category Allocation Method	Category Classification	Total Allocation	Summary Class		Summary Class		Summary Class		Summary Class		Summary Class		Summary Class
				Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Retail Wheeling	High Voltage	Lighting Svc	Firm Resale		
<b>SALARY &amp; WAGES</b>														
<b>OPERATION &amp; MAINTENANCE</b>														
1	S100	PP.T	*	8,906,980	4,693,571	1,076,696	1,286,293	840,465	780,400	192,480	33,683	3,392		
2	S100	PP.T	DEM	1,870,466	1,120,656	205,582	239,110	150,559	123,485	26,918	3,489	667		
3	S100	PP.T	ENERGY	7,036,514	3,572,915	871,114	1,047,182	689,907	656,915	165,561	30,194	2,726		
4	S101	TP.T	*	1,233,818	612,810	140,436	167,757	109,597	101,720	67,358	4,385	4,676		
5	S101	TP.T	DEM	259,102	148,657	27,271	31,718	19,972	16,381	10,326	463	743		
6	S101	TP.T	ENERGY	974,716	464,153	113,165	136,038	89,625	85,339	57,032	3,923	3,933		
7	S102	DP.T	*	20,018,676	13,189,638	2,391,897	1,964,869	835,134	964,171	209,345	321,417	73,448		
8	S102	DP.T	DEM	16,493,023	10,802,670	2,045,481	1,786,959	763,346	792,758	142,944	40,967	67,882		
9	S102	DP.T	CUST	2,805,003	2,055,768	265,666	80,839	7,835	110,518	2,055	277,651	1,276		
10	SWPTD.T	*	*	30,159,474	18,496,019	3,609,030	3,418,918	1,785,196	1,846,290	276,703	359,485	81,516		
11	SWPTD.T	*	DEM	18,622,590	12,071,983	2,278,334	2,057,788	933,877	932,624	153,270	44,918	69,292		
12	SWPTD.T	*	ENERGY	8,731,881	4,368,268	1,065,029	1,280,292	843,484	803,148	121,378	36,916	10,949		
13	SWPTD.T	*	CUST	2,805,003	2,055,768	265,666	80,839	7,835	110,518	2,055	277,651	1,276		
14	S103	CAE.T	*	11,232,984	8,666,053	1,328,312	437,341	255,838	277,910	69,820	33,872	8,216		
15	S103	CAE.T	DEM	1,248,998	740,009	159,233	175,053	87,702	75,780	8,651	2,569			
16	S103	CAE.T	ENERGY	802,280	348,703	97,038	140,438	100,246	87,394	25,693	2,768			
17	S103	CAE.T	CUST	9,181,706	7,577,341	1,072,041	121,850	67,889	114,735	69,820	28,535	8,216		
18	S104	CUST1	CUST	1,142,795	1,007,909	118,506	8,595	783	770	19	6,180	11		
19	S105	PTDP.T	*	15,832,786	9,505,099	1,886,997	1,841,304	995,481	1,011,580	204,727	173,108	43,220		
20	S105	PTDP.T	DEM	9,010,634	5,814,218	1,096,103	1,000,913	462,829	456,718	82,671	21,495	32,941		
21	S105	PTDP.T	ENERGY	5,524,373	2,739,747	667,979	802,990	529,027	503,729	121,105	23,153	9,689		
22	S105	PTDP.T	CUST	1,297,779	951,134	122,915	37,401	3,625	51,133	951	128,460	590		
23	S106	DIR373.00	*	430,507							430,507			
24	S106	DIR373.00	DEM											
25	S106	DIR373.00	ENERGY											

Category Reference ID #	Category Allocation Method	Category Classification	Total Allocation	Summary Class					Summary Class Firm Resale									
				Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc		Retail Wheeling	High Voltage	Lighting Svc						
26	S106	DIR373.00	CUST	430,507														430,507
27	Salary & Wages - Total Related	*	*	58,798,546	37,675,080	6,942,844	5,706,159	3,037,297	3,136,549	551,269	613,233	1,003,152	132,964					
28	Salary & Wages - Total Demand Related	*	DEM	28,882,222	18,626,211	3,533,670	3,233,754	1,484,408	1,465,122	235,941	131,900	68,983	102,233					
29	Salary & Wages - Total Energy Related	*	ENERGY	15,058,534	7,456,718	1,830,046	2,223,720	1,472,757	1,394,271	242,483	355,063	62,837	20,638					
30	Salary & Wages - Total Customer Related	*	CUST	14,857,791	11,592,151	1,579,127	248,685	80,132	277,156	72,845	126,269	871,333	10,093					

ID #	Category	Classification 2	Allocation	Summary Class										Summary Class Firm Resale
				Total	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pil Svc	Retail Wheeling	High Voltage	Lighting Svc		
<b>PLANT INVESTMENT</b>														
1	ID370.00	*	119,336,078	71,183,101	24,856,209	8,991,480	893,282	12,642,476	235,095	388,495				145,940
2	ID369.UG	*	123,389,284	123,389,284										38,704
3	ID369.OH	*	44,252,929	38,500,805	5,496,805	252,490	2,828			5,721				
4	Service (A/C 369)	*	311,314,969	231,509,136	45,291,119	26,665,072	6,525,810	1,279,408						
5	Service (A/C 368)	*	598,293,260	464,582,326	75,644,133	35,909,042	7,421,920	13,921,884	235,095	394,216				184,644
	Subtotal Transformer, Meter & Service													
6	GP.T	*	247,611,284	157,992,824	29,274,193	24,417,256	12,972,846	13,397,359	2,321,963	2,562,262	4,102,232			570,349
7	PTDP.T	*	3,914,885,301	2,350,273,157	466,587,176	455,289,054	246,146,997	250,127,791	50,821,639	42,349,141	42,803,459			10,686,888
8	(5/7)*4	*	47,576,783	45,762,788	7,342,695	2,103,097	196,769	71,211		53				669
9	DP.T	*	2,290,153,615	1,508,905,802	273,635,113	224,782,702	95,540,016	110,301,931	23,949,224	7,866,006	36,770,329			8,402,492
10	ID108.50	*	-885,433,251	-563,362,425	-105,794,487	-86,906,868	-36,938,268	-42,645,610	-9,259,396	-3,041,203	-14,216,370			-3,248,623
11	(5/9)*10	*	-231,315,813	-179,619,671	-29,245,999	-13,883,374	-2,869,508	-5,382,564	-90,894	-152,414				-71,388
12	ID108.60	*	-92,320,222	-58,906,575	-10,914,688	-9,103,812	-4,836,839	-4,995,116	-865,729	-955,322	-1,529,490			-212,651
13	(8/6)*12	*	-17,738,687	-17,062,352	-2,737,675	-784,126	-73,364	-26,550	-20					-249
14	(5+8+11+13)	*	396,815,542	313,663,092	51,003,154	23,344,640	4,675,817	8,583,980	144,201	241,835				113,675
<b>EXPENSES:</b>														
15	ID580.00	CUST	270,815	134,926	45,177	16,314	1,620	22,925	426	704	48,458			265
16	ID586.00	*	1,920,348	1,145,474	399,984	144,680	14,375	203,442	3,783	6,252	2,348			2,722
17	ID587.00	*	2,226,112	1,327,860	463,671	167,728	16,863	235,835	4,385	7,247				54
18	ID595.00	*	437,336	325,225	63,625	37,459	9,167	1,797	8					393
19	ID597.00	*	321,177	191,580	66,897	24,199	2,404	34,026	633	1,046	1,303			375
20	ID501.00	CUST	419,389	346,107	48,967	5,566	3,101	3,189	3,189	5,540				13,869
21	ID902.00	*	14,339,835	11,955,054	1,617,517	194,619	20,114	14,143	190,174	334,345				11,087
22	ID903.00	*	12,986,680	10,652,861	1,579,791	155,281	183,978	308,933	21,900	33,063	39,787			
23	(15+16+17+18+19+20+21+22)	*	32,921,692	26,079,085	4,285,629	745,857	251,422	826,341	224,491	388,205	89,548			31,114
24	AGE.T	*	75,290,263	46,330,124	8,996,817	7,790,619	4,313,741	4,530,442	754,396	919,781	1,510,566			143,776
25	PTDC.T	*	930,761,171	502,608,069	112,294,223	127,676,556	81,947,457	77,545,339	2,653,952	18,703,000	6,729,921			602,655
26	((23/25)*24)	*	2,663,071	2,403,955	343,357	45,511	13,235	48,277	63,812	19,091	20,100			7,423
27	ID403.05	*	66,476,977	43,799,462	7,942,889	6,524,835	2,773,269	3,201,767	695,181	228,329	1,067,343			243,902
28	((5/9)*27)	*	17,366,838	13,485,571	2,195,745	1,042,343	215,438	404,115	6,824	11,443				5,360
29	DEP.T	*	122,416,498	74,769,443	14,622,856	13,875,187	7,363,281	7,557,301	1,205,380	1,239,479	1,462,378			321,193
30	ID403.06	*	11,077,294	7,068,066	1,309,629	1,092,346	580,361	599,353	103,877	114,627	183,520			25,516
31	(29-30)	*	111,339,204	67,701,377	13,313,227	12,782,841	6,782,920	6,957,948	1,101,503	1,124,852	1,278,858			295,678
32	((28/31)*30)	*	1,727,851	1,407,902	215,997	89,072	18,433	34,810	644	1,166				463
33	EPIS.T	*	4,332,030,948	2,616,138,416	515,913,725	496,558,692	288,109,448	272,787,716	54,514,562	46,688,224	49,675,540			11,644,625
34	ID236.00	*	38,232,592	23,038,460	4,406,109	2,380,020	2,420,482	486,288	412,512	430,829				103,398
35	((14/33)*34)	*	3,502,119	2,762,206	450,257	207,144	41,507	76,167	1,286	2,137				1,009
36	(23+26+28+32+35)	*	58,181,571	46,138,720	7,490,985	2,129,927	540,037	1,389,710	297,057	422,042	109,647			45,368

	Category	ID #	Classification 2	Allocation	Category									
					Total	Summary Class Res Svc	Summary Class Sec Svc 24	Summary Class Sec Svc 25	Summary Class Sec Svc 26	Summary Class Pri Svc	Summary Class Retail Wheeling	Summary Class High Voltage	Summary Class Lighting Svc	Summary Class Firm Resale
37	Number of Customers	CUST	*	963,673	849,929	99,931	7,248	660	649	16	20	5,211	9	
38	Cost of Capital (Net of Tax)	7.09%	*	7.09%	7.09%	7.09%	7.09%	7.09%	7.09%	7.09%	7.09%	7.09%	7.09%	
39	Conversion Factor	0.6200972	*	0.6200972	0.6200972	0.6200972	0.6200972	0.6200972	0.6200972	0.6200972	0.6200972	0.6200972	0.6200972	
40	1-FIT Rate	65%	*	65%	65%	65%	65%	65%	65%	65%	65%	65%	65%	
41	\$ per Year Customer for Plant Investment	((14*38)/39)/37	*	\$47.08	\$42.20	\$58.36	\$368.26	\$810.03	\$1,512.27	\$1,030.47	\$1,382.53	\$0.00	\$1,444.14	
42	Months / Year	12	*	12	12	12	12	12	12	12	12	12	12	
43	\$ per Month Customer for Plant Investment	(41/42)	*	\$3.92	\$3.52	\$4.86	\$30.69	\$67.50	\$126.02	\$85.87	\$115.21	\$0.00	\$120.34	
44	\$ per year Customer for Expenses	((36*40/39)/37)	*	\$63.29	\$56.90	\$78.58	\$308.03	\$857.69	\$2,244.57	\$19,461.38	\$22,119.69	\$22.06	\$5,283.98	
45	\$ per month Customer for Expenses	(44/42)	*	\$5.27	\$4.74	\$6.55	\$25.67	\$71.47	\$187.05	\$1,621.78	\$1,843.31	\$1.84	\$440.33	
46	TOTAL MONTHLY BASIC CHARGE	(43+45)		\$9.20	\$8.26	\$11.41	\$56.36	\$138.98	\$313.07	\$1,707.65	\$1,958.52	\$1.84	\$560.68	

ID #	Category	Category	Allocation		Summary Class		Summary Class		Summary Class		Summary Class		Summary Class		Summary Class	
			Total	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Wheeling	Retail	High Voltage	Lighting Svc	Firm Resale	Summary Class	Summary Class	Summary Class
<b>PLANT INVESTMENT</b>																
1	Meters (A/C 370)	*	119,336,078	71,183,101	24,856,209	8,991,480	893,282	12,642,476	235,095	388,495	145,940					
2	Service (A/C 369)	*	123,389,284	123,389,284												
3	Service (A/C 369)	*	44,252,929	38,500,805	5,496,805	252,490	2,828									
4	Subtotal Transformer, Meter & Service		286,978,291	233,073,190	30,353,014	9,243,970	896,110	12,642,476	235,095	388,495	145,940					
5	General Plant (GP-T)	*	247,611,284	157,992,824	29,274,193	24,417,256	12,972,846	13,397,359	2,321,963	2,562,262	4,102,232	570,349				
6	Prod, Trans & Dist Plant	*	3,914,885,301	2,350,273,157	466,587,176	455,289,054	246,146,997	250,127,791	50,621,639	42,349,141	42,803,459	10,686,888				
7	Total Related Other Plant		18,150,995	15,667,920	1,904,381	495,756	47,228	677,157	10,784	23,505	7,789					
8	Total Distribution Plant	*	2,290,153,615	1,508,905,802	273,635,113	224,782,702	95,540,016	110,301,931	23,949,224	7,866,006	36,770,329	8,402,492				
9	Distribution Accum Depreciation	*	-885,433,251	-583,382,425	-105,794,487	-86,906,868	-36,938,268	-42,645,610	-9,259,396	-3,041,203	-14,216,370	-3,248,623				
10	Distribution Related Accum Depr		-110,953,309	-90,112,188	-11,735,269	-3,573,960	-346,460	-4,887,912	-90,894	-150,202	-56,424					
11	General Accum Depreciation	*	-92,320,222	-58,906,575	-10,914,688	-9,103,812	-4,836,839	-4,995,116	-865,729	-955,322	-1,529,490	-212,651				
12	General Related Accum Depr		-6,767,478	-5,841,680	-710,036	-184,839	-17,609	-252,474	-4,021	-8,764	-2,904					
13	Net Plant Investment	(4+7+10+12)	187,408,499	152,787,243	19,812,091	5,980,926	579,270	8,179,248	150,964	253,034	94,401					
<b>EXPENSES:</b>																
14	Supervision & Eng (A/C 580)	CUST	270,815	134,926	45,177	16,314	1,620	22,925	426	704	48,458	265				
15	Meters (A/C 586)	*	1,920,348	1,145,474	399,984	144,690	14,375	203,442	3,783	6,252	2,348					
16	Customer Installation (A/C 587)	*	2,226,112	1,327,860	463,671	167,728	16,663	236,835	4,385	7,247	2,722					
17	Meters (A/C 597)	*	321,177	191,580	66,897	24,199	2,404	34,026	633	1,046	393					
18	Supervision (A/C 901)	CUST	419,369	346,107	48,967	5,566	3,101	5,241	3,189	5,540	1,303					
19	Meter Reading (A/C 902)	*	14,339,835	11,955,054	1,617,517	194,619	20,114	14,143	190,174	334,345	13,969					
20	Records & Collections (A/C 903)	*	12,986,680	10,652,861	1,579,791	155,281	183,978	308,933	21,900	33,063	39,787	11,087				
21	Subtotal O&M & Customer Expense	(14+15+16+17+18+19+20)	32,484,356	25,753,861	4,222,004	708,398	242,255	824,544	224,491	388,197	89,548	31,059				
22	Total Admin & General	*	75,290,263	46,330,124	8,996,817	7,790,619	4,313,741	4,530,442	754,396	919,781	1,510,566	143,776				
23	Total Prod, Tran, Dist & Customer	*	930,761,171	502,608,069	112,294,223	127,676,556	81,947,457	77,545,339	2,653,952	18,703,000	6,729,921	602,655				
24	Related Admin & General	(21/23/22)	2,627,694	2,373,976	338,260	43,225	12,752	48,172	63,812	19,091	20,100	7,410				
25	Distribution Depr Expense	*	66,476,977	43,799,462	7,942,889	6,524,835	2,773,269	3,201,767	695,181	228,329	1,067,343	243,902				
26	Related Distribution Depr Expense	(4/8/25)	8,330,205	6,765,486	881,066	268,327	26,012	366,977	6,824	11,277	4,236					
27	Total Depreciation Expense	*	122,416,498	74,769,443	14,622,856	13,875,187	7,363,281	7,557,301	1,205,380	1,239,479	1,462,378	321,193				
28	General Depr Expense	*	11,077,294	7,068,066	1,309,629	1,092,346	580,361	599,353	103,877	114,627	183,520	25,516				
29	Depreciation Net of General Exp	(27-28)	111,339,204	67,701,377	13,313,227	12,782,841	6,782,920	6,957,948	1,101,503	1,124,852	1,278,858	295,678				
30	Related General Depr Expense	((26/29)*28)	828,784	706,321	86,671	22,930	2,226	31,611	644	1,149	366					
31	Total Plant in Service	*	4,332,030,948	2,616,138,416	515,913,725	496,558,692	268,109,448	272,787,716	54,514,562	46,688,224	49,675,540	11,644,625				
32	Property Tax (A/C 236.00)	*	38,232,592	23,038,460	4,554,494	4,406,109	2,380,020	2,420,482	486,288	412,512	430,829	103,398				
33	Related Property Taxes	(13/31)*32)	1,653,985	1,345,488	174,901	53,070	5,142	72,576	1,347	2,236	838					
34	Total Related Expenses	(21+24+26+30+33)	45,925,024	36,945,131	5,702,902	1,095,951	288,387	1,343,880	297,118	421,949	109,647	43,909				
35	Number of Customers	CUST	963,673	849,929	99,931	7,248	660	649	16	20	5,211	9				
36	Cost of Capital (Net of Tax)	7.09%	7.09%	7.09%	7.09%	7.09%	7.09%	7.09%	7.09%	7.09%	7.09%	7.09%				

Puget Sound Energy  
Electric Cost of Service  
Company Proposed  
Allocation of Cost Based Customer Charge  
Commission Basis

Second Exhibit to the  
Prefiled Rebuttal Testimony of  
Colleen E. Paulson

ID #	Conversion Factor	1-FIT Rate	Category	Classification 2	Allocation										
					Total	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Ph Svc	Retail	High Voltage	Lighting Svc	Summary Class Firm Resale	
37				*	\$22.24	\$20.55	\$22.67	\$94.35	\$100.35	\$1,440.97	\$1,076.80	\$1,446.56	\$0.00	\$0.00	\$1,199.28
38				*											
39			Investment	*											
40			Months / Year	*											
41			Investment	*	\$1.85	\$1.71	\$1.89	\$7.86	\$8.36	\$120.08	\$89.90	\$120.55	\$0.00	\$0.00	\$99.94
42			Investment	*											
43			Investment	*	\$49.95	\$45.56	\$59.82	\$158.50	\$458.02	\$2,170.55	\$19,465.34	\$22,114.84	\$22.06	\$22.06	\$5,114.07
44			Investment	*	\$4.16	\$3.80	\$4.99	\$13.21	\$38.17	\$180.88	\$1,622.11	\$1,842.90	\$1.84	\$1.84	\$426.17
44			TOTAL MONTHLY BASIC CHARGE	(41+43)	\$6.02	\$5.51	\$6.87	\$21.07	\$46.53	\$300.96	\$1,712.01	\$1,963.45	\$1.84	\$1.84	\$526.11

Puget Sound Energy  
Electric Cost of Service  
Company Proposed  
Allocation of Unbundled Costs

Second Exhibit to the  
Purified Rebuttal Testimony of  
Colleen E. Paulson

Line #	Category Reference ID #	Category Allocation Method	Summary Class										Summary Class		Summary Class			
			Total Allocation	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Retail Wheeling	High Voltage	Lighting Svc	Firm Resale						
1	ID310.00	PC1	717,007,373	377,830,081	86,673,470	103,545,909	67,657,030	62,821,798	15,494,516	2,711,499	273,070							
2	ID330.00	PC1	170,652,896	89,926,268	20,628,907	24,644,669	16,102,858	14,952,038	3,687,806	645,356	64,993							
3	ID340.00	PC1	248,504,528	130,950,517	30,039,788	35,887,535	23,448,961	21,773,139	5,370,178	939,767	94,642							
4	ID340.01	DIR_449		598,706,866	137,342,166	164,078,113	107,208,849	99,546,976	24,552,501	4,296,622	432,704							
5	(1+2+3+4)	*	1,136,164,797															
9	ID300.00	PP.T	2,876,182	1,515,616	347,679	415,361	271,397	252,001	62,154	10,877	1,095							
500	ID106.01	PP.T	-36,366	-19,163	-4,396	-5,252	-3,432	-3,186	-786	-138	-14							
10	BEP.T	PP.T	235,863,147	124,299,626	28,514,087	34,064,831	22,258,004	20,667,296	5,097,431	892,037	89,835							
11	ID186.03	PP.T	898,923	473,691	108,664	129,817	84,823	78,761	19,426	3,399	342							
12	ID186.06	PP.T	9,609,278	5,063,650	1,387,714	1,611,591	906,734	841,933	207,656	36,339	3,660							
13	ID114.00	PP.T	114,578,534	60,377,645	13,850,512	16,546,745	10,811,665	10,038,990	2,476,040	433,300	43,637							
14	ID108.10	PP.T	-385,953,284	-203,379,723	-46,654,904	-55,737,061	-36,418,667	-33,815,942	-8,340,443	-1,459,555	-146,989							
15	ID108.20	PP.T	-104,530,543	-55,082,814	-12,635,888	-15,095,675	-9,863,533	-9,158,618	-2,258,903	-395,302	-39,810							
16	ID108.30	PP.T	-98,094,870	-51,691,508	-11,857,929	-14,166,273	-9,256,261	-8,594,746	-2,119,828	-370,984	-37,359							
17	ID111.01	PP.T	-582,686	-307,049	-84,148	-54,982	-51,053	-51,053	-12,592	-2,204	-222							
18	ID111.02	PP.T	-825,405	-434,951	-99,777	-119,200	-77,885	-72,319	-17,837	-3,121	-314							
19	ID111.03	PP.T	-424,279	-223,576	-61,272	-40,035	-37,174	-37,174	-9,169	-1,604	-162							
20	ID282.00	PP.T	-529,220	-278,875	-63,973	-76,427	-49,937	-46,368	-11,436	-2,001	-202							
21	(9*10+11+12+13+14+15+16+17+18+19+20+500)	*	-227,130,589	-119,687,429	-27,456,058	-32,800,839	-21,432,110	-19,900,426	-4,908,288	-859,937	-86,502							
22	(5+21)	*	909,034,208	479,019,437	109,886,108	131,277,274	85,776,739	79,646,550	19,644,213	3,437,685	346,202							
23	RRB.T	*	232,200,622	138,228,137	27,777,603	27,518,205	15,202,006	15,304,872	2,308,163	2,557,863	561,767							
24	RB.T	*	2,546,059,451	1,515,659,394	304,578,978	301,734,702	166,688,662	167,816,584	30,065,862	25,046,739	6,159,731							
25	(23/24)	*	9.12%	9.12%	9.12%	9.12%	9.12%	9.12%	9.12%	9.12%								
26	(22/25)	*	82,903,920	43,686,573	10,021,613	11,972,487	7,822,839	7,263,765	1,791,552	313,517	31,574							
27	WEATH.T	*	154,506	81,418	18,677	22,313	14,579	13,537	3,339	584	59							
28	(25/27)	*	14,091	7,425	1,703	2,035	1,330	1,235	305	53	5							
29	TP.T	*	488,566,889	242,660,488	55,609,897	66,428,240	43,398,131	40,278,884	26,672,415	1,736,508	1,851,691							
30	DP.T	*	2,290,153,615	1,508,905,802	273,635,113	224,782,702	95,540,016	110,301,931	23,949,224	36,770,329	8,402,492							
31	(29+30)	*	2,778,720,504	1,751,566,290	329,245,010	291,210,942	138,938,147	150,580,815	50,621,639	38,506,837	10,254,184							
32	(29/31)	*	18%	14%	17%	23%	31%	27%	53%	5%	18%							
33	(30/31)	*	82%	86%	83%	77%	69%	73%	47%	95%	82%							
34	TP.T	*	488,566,889	242,660,488	55,609,897	66,428,240	43,398,131	40,278,884	26,672,415	1,736,508	1,851,691							
505	ID360.03	PC2	4,911,112	2,361,034	540,758	645,918	421,949	391,522	96,507	16,868	27,420							
506	ID361.03	PC2	1,354,900	651,373	149,187	178,199	116,409	108,015	4,654	7,565	7,565							
507	ID362.03	PC2	98,082,249	47,158,177	10,800,854	12,901,260	8,427,811	7,820,073	8,171,903	336,915	547,672							
501	ID106.02	TP.T	134,840	66,972	15,348	18,334	11,977	11,117	2,741	479	511							
35	ID105.01	TP.T	4,578,786	2,274,183	521,169	622,557	406,722	377,469	93,069	16,274	17,354							
36	ID185.04	PC1	6,195	3,264	749	895	585	543	134	23	2							
37	ID186.07	PC1	5,261,380	2,772,507	636,007	759,817	496,465	460,985	113,698	19,897	2,004							
38	ID14.01	PC2	95,159	45,748	10,478	12,515	8,176	7,586	1,870	327	531							
39	ID108.40	TP.T	-179,533,606	-86,311,393	-19,768,293	-23,612,567	-15,425,024	-14,312,709	-3,527,965	-616,640	-1,002,378							
40	(34+35+36+37+38+39+501+505+506+507)	*	423,467,904	211,682,363	48,516,154	57,955,168	37,863,201	35,143,503	8,664,897	1,515,305	1,452,372							

Unbundled Costs

Category	Reference ID #	Category Allocation Method	Total Allocation	Summary Class											Summary Class							
				Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Retail Wheeling	High Voltage	Lighting Svc	Firm Resale	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Retail Wheeling	High Voltage	Lighting Svc	Firm Resale	
Trans/Dist Plant to be Alloc Transmission																						
41	ID282.01 (32-41)	TDP.T	39,643,777	24,988,452	4,697,311	4,154,683	1,982,219	2,148,324	722,215	253,903	549,374	146,296										
42		.	6,970,344	3,462,017	793,382	947,726	619,158	574,656	380,533	141,680	24,775	26,418										
43	(40-42)	.	430,438,248	215,144,380	49,309,536	58,902,894	38,482,359	35,718,158	21,055,474	8,806,576	1,540,080	1,478,790										
44	(25-43)	.	39,255,968	19,621,167	4,497,030	5,371,944	3,509,591	3,257,496	1,920,259	803,160	140,455	134,866										
DISTRIBUTION RATEBASE																						
PRIMARY DISTRIBUTION - DIRECT																						
45	DIR360.01	DIR360.01	385,207	4,652,398	1,577,921	2,394,024	1,900,458	1,434,127	64,481	289,903	103,248	95,304										
46	ID360.02	360-NCP	12,127,132									476										
47	DIR361.01	DIR361.01	366,384									22,052										
48	ID361.02	361-NCP	4,004,154	1,958,956	524,948	647,947	479,322	347,665	14,248	145,789	30,992	76										
49	DIR362.01	DIR362.01	18,305,737									2,220,550										
50	ID362.02	362-NCP	199,182,855									191,768										
51	ID364.00	OH-NCP	221,481,805	149,019,723	27,919,677	22,547,974	7,682,831	16,131,191	664,010	4,985,383	753,150	177,489										
52	ID365.00	OH-NCP	227,157,666	152,838,615	28,635,168	23,125,806	7,879,717	13,397,726	472,160	4,985,383	626,436	182,037										
53	ID366.00	UG-NCP	410,722,765	273,722,012	47,066,215	44,927,591	20,504,346	20,406,523	657,808	4,985,383	1,192,339	2,245,930										
54	ID367.00	UG-NCP	453,130,445	301,984,179	51,925,866	49,566,425	22,621,447	22,513,524	725,728	4,985,383	1,315,450	2,477,826										
55	ID374.00	LINE.T	5,598,390	3,743,220	663,480	597,881	250,333	295,941	9,879		15,974	21,683										
56	(45+46+47+48+49+50+51+52+53+54+55)	.	1,552,462,540	992,044,519	186,460,760	175,144,204	79,151,732	88,059,574	13,897,111	5,421,075	4,648,374	7,635,192										
SECONDARY DISTRIBUTION RATEBASE - DIRECT																						
57	ID368.OH	OH-TFMR	111,251,484	92,756,706	15,418,062	3,015,469	61,248					19,306										
58	ID368.LG	UG-TFMR	198,758,684	138,752,430	29,872,782	23,649,604	6,464,561					19,397										
59	ID368.O3	DIR368.O3	1,304,801		276		1,279,408															
60	ID369.OH	OH-SVC	44,232,929	38,500,805	5,496,805	252,490	2,828															
61	ID369.LG	DIR_RESID	123,389,284																			
62	ID371.00	DIR_449	1,123,105																			
63	ID373.00	DIR373.00	31,763,518																			
64	ID262.00	CUST4	-23,664,861																			
65	(57+58+59+60+61+62+63+64)	.	488,176,944	372,398,887	48,318,795	26,738,477	6,512,331					38,704										
METER, METER READING, BILLING - DIRECT																						
66	ID370.00	METER	119,336,078	71,183,101	24,856,209	8,991,480	893,282	12,642,476	235,095	388,495		145,940										
67	ID235.00 (66+67)	DIR235.00	-8,752,784	-7,241,560	-965,168	-358,820	-37,478	-35,133														
68		.	110,583,294	63,941,541	23,891,041	8,632,660	855,804	12,607,343	235,095	273,670		145,940										
69	(56+65+68)	.	2,151,224,778	1,428,384,947	258,670,595	210,515,340	86,519,867	101,946,325	15,255,311	5,700,665	36,411,892	7,819,835										
70	(56/69)	.																				
71	(65/69)	.																				
72	(69/69)	.																				
73	(41)	.	39,643,777	24,989,452	4,697,311	4,154,683	1,982,219	2,148,324	722,215	253,903	549,374	146,296										
74	(73-33)	.	32,673,433	21,527,435	3,903,930	3,206,956	1,363,062	1,573,669	341,682	112,224	524,599	119,878										
75	ID300.01	DP.T	235,938	155,452	28,191	23,158	9,843					866										
76	ID372.00	DIR372.00	2,152,931	2,108,373	39,421	4,078	194															
502	ID106.03	DP.T	1,331,479	877,267	159,090	130,667	55,546	64,129	13,924	4,573	21,378	4,885										
77	ID105.02	DP.T	2,120,820	1,397,338	253,403	208,162	88,476	102,146	22,178	7,284	34,052	7,781										
78	ID114.02	DP.T	401,333	284,425	47,953	39,392	16,743	19,330	4,197	1,378	6,444	1,472										
79	ID108.50	DP.T	-885,433,251	-583,382,425	-105,794,487	-86,906,868	-36,938,268	-42,645,610	-9,259,396	-3,041,203	-14,216,370	-3,248,623										
80	ID111.04	DP.T	-306,185	-201,735	-36,584	-30,053	-12,773	-14,747	-3,202	-1,052	-4,916	-1,123										
81	(74+75+76+77+78+79+80)	.	-846,823,502	-557,253,871	-101,399,085	-83,324,487	-35,417,177	-40,888,856	-8,878,150	-2,915,985	-13,631,026	-3,114,864										
Unbundled Costs																						



Reference ID #	Category	Allocation Method	Summary Class										Summary Class	Summary Class	Summary Class	Summary Class
			Total Allocation	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Retail Wheeling	High Voltage	Lightning Svc	Firm Resale				
82	Allocated Primary Non Direct Distribution	*	-611,122,453	-387,024,975	-73,092,171	-69,324,169	-32,401,008	-35,319,127	-8,087,717	-2,772,970	-1,740,149	-1,740,149	-3,041,315			
83	Allocated Secondary Non Direct Distribution	*	-192,170,250	-145,283,470	-18,941,007	-10,583,409	-2,665,843	-513,148	-653,615	-2,926	-11,890,877	-15,417				
84	Allocated Meter Non Direct Distribution	*	-43,530,798	-24,945,426	-9,365,308	-3,416,910	-350,326	-5,056,581	-136,818	-140,089	-140,089	-58,132				
85	Total Primary Distribution Ratebase	*	941,340,087	605,019,544	113,367,989	105,820,035	46,750,724	52,740,447	5,809,394	2,848,105	2,908,225	4,593,876				
86	Return on Primary Distribution	*	85,850,216	55,177,782	10,339,161	9,650,787	4,263,666	4,809,929	529,871	241,507	285,230	418,962				
87	Total Secondary Distribution Ratebase	*	286,008,694	227,115,418	29,377,788	16,155,068	3,846,488	766,260	469,490	2,794	19,872,641	23,287				
88	Return on Secondary Distribution	*	26,995,983	20,712,926	2,679,254	1,473,342	350,800	69,883	42,818	255	1,812,385	2,124				
89	Total Meter Distribution Ratebase	*	67,052,496	38,996,115	14,525,750	505,478	7,590,762	98,276	133,781	12,201	87,808	8,008				
90	Return on Meter Distribution	*	6,115,188	3,556,446	1,324,747	475,676	46,100	688,630	8,963	12,201	8,008	8,008				
91	Total Distribution Return	*	118,961,396	79,447,154	14,343,162	11,599,806	4,680,565	5,568,441	581,597	253,963	2,077,615	429,093				
GENERAL / OTHER RATEBASE:																
Functionalized on PTD Plant:																
92	Production	*	1,136,164,797	598,706,866	137,342,166	164,078,113	107,208,849	99,546,976	26,672,415	24,552,501	4,296,622	432,704				
93	Transmission	*	488,566,889	242,660,488	55,609,897	66,428,240	43,398,131	40,278,864	9,930,635	9,930,635	1,736,508	1,851,691				
94	Distribution	*	2,290,153,615	1,508,905,802	273,635,113	224,782,702	95,540,016	110,301,931	23,949,224	7,666,006	36,770,329	8,402,492				
95	Total	*	3,914,885,301	2,350,273,157	486,587,176	455,289,054	246,146,987	250,127,791	50,621,659	42,349,141	42,803,459	10,686,888				
96	% - Production	*	29%	25%	29%	36%	44%	40%	0%	58%	10%	4%				
97	% - Transmission	*	12%	10%	12%	18%	16%	16%	53%	23%	4%	17%				
98	% - Distribution	*	58%	64%	59%	49%	39%	44%	47%	19%	86%	79%				
99	Working Capital	WC.T	15,068,558	9,099,989	1,794,557	1,727,232	932,593	948,866	189,624	162,401	172,792	40,505				
100	Misc Def Debits - WUTC AFUDC Non Project	PTDGP.T	28,182,546	16,982,433	3,357,273	3,247,893	1,754,393	1,784,220	358,459	304,077	317,579	76,218				
101	Prov For Depr - RWIP	PTDGP.T	21,589,609	13,009,616	2,571,883	2,488,091	1,343,976	1,366,825	274,602	232,942	243,286	58,388				
102	Accum Deferred Income Tax - Other	PTDGP.T	-424,862,712	-256,016,711	-50,612,175	-48,963,241	-26,448,156	-26,897,802	-5,403,911	-4,584,071	-4,787,626	-1,149,017				
103	Subtotal	*	-360,021,999	-216,924,673	-42,888,463	-41,500,024	-22,417,193	-22,797,891	-4,581,226	-3,884,652	-4,063,970	-973,907				
104	Allocated Production	*	-104,484,369	-55,259,233	-12,624,424	-14,955,874	-9,763,765	-9,073,207	-2,252,181	-2,252,181	-406,939	-39,433				
105	Allocated Transmission	*	-44,929,753	-22,396,991	-5,111,634	-6,054,996	-3,952,371	-3,671,218	-2,413,836	-910,929	-164,467	-168,746				
106	Allocated Distribution	*	-210,607,877	-139,268,449	-25,152,404	-20,489,154	-8,701,057	-10,063,467	-2,167,389	-721,542	-3,482,565	-765,727				
Functionalized on PTD Salaries																
107	Production	PP.T	8,906,980	4,693,571	1,076,696	1,286,293	840,465	780,400	192,480	25,079	33,683	3,392				
108	Transmission	TP.T	1,233,818	612,810	140,436	167,757	109,597	101,720	67,358	25,079	4,385	4,676				
109	Distribution	DP.T	20,018,676	13,189,638	2,391,897	1,964,869	835,134	964,171	209,345	68,758	321,417	73,448				
110	Total	*	30,159,474	18,496,019	3,609,030	3,418,918	1,785,196	1,846,290	276,703	286,317	359,485	81,516				
111	% - Production	*	30%	25%	30%	38%	47%	42%	0%	67%	9%	4%				
112	% - Transmission	*	4%	3%	4%	5%	6%	6%	24%	9%	1%	6%				
113	% - Distribution	*	66%	71%	66%	57%	47%	52%	76%	24%	89%	90%				
114	Total General Plant	GP.T	247,611,284	157,992,824	29,274,193	24,417,256	12,972,846	13,397,359	2,321,963	2,562,262	4,102,232	570,349				
115	Intangible Plant - General	GP.T	164,744,463	105,118,161	19,477,146	16,245,656	8,631,289	8,913,732	1,544,883	1,704,763	2,729,359	379,473				
503	Construction Completed, Not Classified	GP.T	247,827	158,130	29,300	24,439	12,984	13,409	2,324	2,564	4,106	571				
116	Misc Def Debits - Colstrip FERC Adj. - General	GP.T	173,413	110,649	20,502	9,085	9,383	1,626	2,873	2,873	2,873	2,873				
117	Prov For Depr General	*	-92,320,222	-58,906,575	-10,914,688	-9,103,812	-4,836,839	-4,995,116	-865,729	-955,322	-1,529,490	-212,651				
118	Prov For Depr RWIP Common	GP.T	1,656,044	1,056,669	195,788	163,305	86,763	89,603	15,529	17,137	27,436	3,815				
119	Prov For Amort - General	GP.T	-60,059,597	-38,322,104	-7,100,630	-5,922,551	-3,146,641	-3,249,610	-563,206	-621,492	-995,021	-138,342				
120	Subtotal Allocate on S&W PTD	*	262,053,212	167,207,755	30,981,610	25,841,392	13,729,487	14,178,760	2,457,392	2,711,706	4,341,495	603,615				
121	Allocated Production	*	77,392,023	42,430,831	9,242,864	9,722,254	6,463,805	5,993,156	598,205	1,822,976	406,794	25,119				
122	Allocated Transmission	*	10,720,544	5,539,930	1,267,964	842,882	482,882	781,165	52,962	237,520	52,962	34,627				
123	Allocated Distribution	*	173,940,645	119,236,984	20,533,175	14,851,174	6,422,801	7,404,439	1,859,186	651,210	3,881,739	543,870				
124	Total General Plant Production	*	-27,092,346	-12,828,401	-3,381,560	-5,233,620	-3,299,961	-3,080,051	-429,205	-145	-14,314	-14,314				
Unbundled Costs																





Puget Sound Energy  
Electric Cost of Service  
Company Proposed  
Allocation of Unbundled Costs

Second Exhibit to the  
Prefiled Rebuttal Testimony of  
Colleen E. Paulson

Reference ID #	Category	Allocation Method	Total Allocation	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Retail Wheeling	High Voltage	Summary Class	Summary Class	Summary Class	Summary Class
212	Dist O&M - Supr & Engr	DES1.T	813,671	468,424	109,949	81,325	34,133	59,461	5,441	2,080	50,424	2,433		
213	Dist O&M - Customer Installations - H2O Heaters	372.T	114,716	112,342	2,100	217	10	46	36,678	14,024	339,904	16,399		
214	Dist O&M - Misc Op Exp	DES1.T	5,484,865	3,157,597	741,154	548,202	230,089	400,818	400	622	622	494		
215	Dist O&M - Rents	DEM12NCP1	124,296	70,740	14,315	17,003	10,229	10,493	85	26	523	28		
216	Dist O&M - Supr & Engr	DES2.T	9,342	5,772	1,104	967	399	1,104	85	26	523	28		
217	Dist O&M - Misc Maint Exp - Water Heaters	372.T	55,364	54,218	1,014	105	5	22	695,181	228,329	1,067,343	243,902		
218	Dist O&M - Distribution	DP.T	66,476,977	43,799,462	7,942,889	6,524,835	2,773,269	3,201,767	36,975	12,144	56,769	12,972		
219	Depr Exp - VROW	DP.T	3,535,721	2,329,569	422,460	347,037	147,502	170,293	117	38	180	41		
220	Amort Exp - Acq Adjustment - Distribution	DP.T	11,200	7,379	1,338	1,099	467	539						
221	Subtotal Other Distribution Expense	(212+213+214+215+216+217+218+219+220)	76,626,152	50,005,503	9,236,323	7,520,792	3,196,104	3,843,962	774,878	256,642	1,515,680	276,268		
222	Allocate T/D Costs	(182*33)	-3,912,484	-2,577,805	-467,476	-384,017	-183,220	-188,439	-40,915	-13,438	-62,818	-14,355		
223	Late Payment Revenue - Field Call	DIR450.02	573,951	510,334	59,291	2,850	13	113			1,350			
224	Misc Service Revenue - Temporary Service	DIR451.01	1,747,175	761,589	985,586	40								
225	Misc Service Revenue - Seasonal Svc Charge	DIR451.02	406	165	201	40	34				69			
226	Misc Service Revenue - Reconnection Charge	DIR451.03	1,287,649	1,243,084	788	788								
227	Misc Service Revenue - Work Customer Premises	DIR451.04	-27,061	-17,168	-9,311	-582	15	69			22,440			
228	Misc Service Revenue - Water Heater Rental	DIR451.05	180,586	177,044	3,134	324	351	491						
229	Misc Service Revenue - Account Service	DIR451.06	1,271,694	1,024,578	216,752	7,082	351	491						
230	Misc Service Revenue - Deferred FIT CIAC	CUST14	5,652,424	5,015,995	589,759	42,775	3,895	282,579	9,433	555,933	15,253	20,704		
231	Rental Revenue - Distribution Pole Contacts	LINE1	3,345,615	3,574,208	633,523	570,886	239,030	436,543	1,325,279		35,065	3,799		
232	Rental Revenue - Transit & Equipment	DIR454.04	2,321,601		47									
233	Rental Revenue - Pole Rental	DIR373.00	35,065											
234	Other Electric Rev - Jobbing Rev	LINE1	-56,712	-37,919	-6,721	-6,057	-2,536	-2,998	-100	11		-220		
235	Other Electric Revenue - Distribution Timber Sales	DP.T	3,058	2,015	365	300	128	147	32	49	1,288	11		
236	Other Electric Rev - TCI	LINE1	451,535	301,907	53,513	48,222	20,190	23,869	797	610	1,749	25		
237	Other Electric Rev - Meter Reading	CUST6	26,180	21,826	2,953	355	37	26	347	-120		-40		
238	Other Electric Rev - CLX Reconciliation	CUST5	-47,223	-38,737	-5,745	-565	-669	-1,123	-80					
239	Subtotal Distribution Related Other Operating Revenue	(223+224+225+226+227+228+229+230+231+232+233+234+235+236+237+238)	18,745,943	12,538,922	2,547,022	666,420	260,488	739,715	1,335,708	556,434	75,207	26,028		
240	Subtotal Distribution Rev & Non-Direct Expense	(221+222+239)	53,967,725	34,898,776	6,221,825	6,470,354	2,772,396	2,915,808	-601,745	-313,230	1,377,655	235,886		
241	Allocated Primary Non Direct Dist Exp & Rev	(240*209)	46,046,736	31,446,779	5,225,253	6,000,534	2,717,069	2,466,322	-589,175	-279,397	69,907	227,280		
242	Allocated Secondary Non Direct Dist Exp & Rev	(240*210)	3,116,497	374,371	63,778	47,047	11,904	1,700	1,700	-19	1,307,748	85		
243	Allocated Meters Non Direct Dist Exp & Rev	(240*211)	4,804,492	3,067,626	932,794	422,774	43,423	447,786	-12,570	-33,814	8,521	8,521		
244	Total Primary Distribution Exp	(199+241)	88,865,021	58,765,273	10,437,950	10,778,234	4,809,618	5,073,183	-176,635	-159,222	201,444	373,011		
245	Total Secondary Distribution Exp	(203+242)	6,014,469	689,596	127,403	84,506	21,071	3,498	3,498	-11	3,768,404	139		
246	Total Meter Distribution Exp	(207+243)	9,272,129	5,732,539	1,863,347	759,392	76,865	921,088	-3,768	-19,270	13,985	13,985		
247	Cust Accis Exp - Supervision	CAES1.T	513,084	395,835	60,673	19,976	11,686	12,694	3,189	7,108	1,547	375		
248	Cust Accis Exp - Meter Reading	CUST6	14,339,835	11,955,054	1,617,517	194,619	20,114	14,143	190,174	334,345	13,869	13,869		
249	Cust Accis Exp - Records & Collections	CUST5	12,988,680	10,652,861	1,579,791	155,281	183,978	308,933	21,900	33,063	39,787	11,087		
250	Cust Accis Exp - Misc Exc	CUST1	45,412	40,052	4,709	342	31	31	1	1	246	246		
251	Total Meter, Meter Reading & Billing	(246+247+248+249+250)	37,157,140	28,776,341	5,126,036	1,129,610	292,674	1,256,869	211,496	355,248	41,579	39,316		
252	CUSTOMER SERVICE & SALES	DIR908.01	1,966,913	1,742,778	203,035	13,494	1,062	1,346	30	40	5,108	19		
253	Cust Svc Exp - Cust Assistance	CUST1	432,496	381,448	44,849	3,253	296	291	30	7	2,339	4		
254	Cust Svc Exp - Info & Instruct	CUST1	44,346	39,112	4,599	334	30	30	1	1	240	240		
255	Cust Svc Exp - Lighting Demonstration	DIR373.00	476,063	26,565							476,063			
256	Cust Svc Exp - Residential Programs	DIR_RESID	26,565											
257	Total Customer Service & Sales	(252+253+254+255+256)	2,946,383	2,189,903	252,482	17,081	1,389	1,667	38	50	483,749	24		
Unbundled Costs														

Puget Sound Energy  
Electric Cost of Service  
Company Proposed  
Allocation of Unbundled Costs

Second Exhibit to the  
Purified Rebuttal Testimony of  
Colleen E. Paulson

Reference ID #	Category	Allocation Method	Summary Class										Summary Class	Summary Class
			Total Allocation	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Retail Wheeling	High Voltage	Lighting Svc	Firm Resale		
258	(135)	*	118,961,396	79,447,154	14,343,162	11,599,806	4,660,565	5,568,441	561,597	253,963	2,077,615	429,093		
260	(244+245+251+257+258)	*	253,944,430	169,878,267	30,287,033	23,609,237	9,785,317	11,903,677	616,495	450,028	6,572,792	841,583		
261	AGE.T	*	75,290,263	46,330,124	8,996,817	7,790,619	4,313,741	4,530,442	754,396	919,781	1,510,566	143,776		
262	ID403.06	GP.T	11,077,294	7,068,066	1,309,629	1,092,346	580,361	103,877	114,627	183,520	25,516			
263	ID404.02	GP.T	19,121,769	12,200,988	2,260,698	1,885,621	1,001,827	1,034,610	179,313	316,795	44,045			
264	ID406.04	GP.T	8,180	5,219	967	807	429	443	77	85	19			
265	ID456.07	GP.T	8,800	5,615	1,040	868	461	476	83	91	20			
266	(261+262+263+264-265)	*	105,488,706	65,598,783	12,567,071	10,768,525	5,895,897	6,164,372	1,037,580	1,232,272	2,010,870	213,336		
267	(266*111)	*	31,153,918	16,646,422	3,749,183	4,051,420	2,775,772	2,605,590	828,409	188,417	8,878			
268	(266*112)	*	4,315,522	2,173,420	489,016	528,381	361,961	339,620	252,579	107,935	24,531			
269	(266*113)	*	70,019,266	46,778,941	8,328,872	6,188,724	2,758,164	3,219,162	785,001	295,927	1,797,923	192,220		
270	ID411.01	RB.T	767,268	456,752	91,786	90,929	50,232	50,572	7,627	9,061	8,452	1,856		
271	ID405.02	PTDPT	1,131,780	679,456	134,889	131,623	71,160	72,311	14,635	12,243	12,374	3,090		
272	ID451.07	DIR451.07	222,781	210,509	11,454	687	44			88				
273	ID454.06	PTDPT	542,517	325,696	64,659	63,093	34,111	34,662	7,015	5,869	5,932	1,481		
274	(270+271+272-273)	*	1,133,750	600,003	150,563	158,772	87,238	88,221	15,246	15,435	14,807	3,465		
275	(274*96)	*	329,033	152,844	44,319	57,219	37,996	35,111	8,949	8,949	1,486	140		
276	(274*97)	*	141,489	61,949	17,945	23,165	15,381	14,207	8,033	3,619	601	600		
277	(274*98)	*	663,228	385,209	88,299	78,388	33,861	38,904	7,213	2,867	12,720	2,724		
278	(267+275)	*	31,482,952	16,799,266	3,793,502	4,108,639	2,813,769	2,640,701	260,612	837,358	189,903	9,018		
279	(268+276)	*	4,457,011	2,235,369	506,960	551,547	377,342	353,827	280,612	111,555	25,131	12,838		
280	(269+277)	*	70,682,494	47,164,150	8,417,171	6,267,112	2,792,025	3,258,066	792,214	298,794	1,810,643	194,944		
281	(278+279+280)	*	106,622,456	66,198,785	12,717,633	10,927,297	5,983,136	6,252,593	1,052,827	1,247,707	2,025,677	216,800		
282	(136)	*	-8,934,753	-4,534,183	-1,085,905	-1,428,067	-792,319	-786,065	-183,694	-106,973	26,222	-33,771		
283	(281+282)	*	97,687,703	61,664,603	11,631,728	9,499,230	5,190,817	5,466,529	889,133	1,140,735	2,051,900	183,030		
284	(170)	*	932,729,906	490,539,444	112,573,996	134,494,105	87,883,606	81,617,172	1,541,427	20,140,200	3,524,357	415,601		
285	(173)	*	112,461	59,262	13,595	16,241	10,612	9,853	2,430	425	43			
286	(190)	*	46,430,167	22,977,272	5,265,390	6,289,686	4,109,077	3,813,656	2,661,273	964,758	164,406	184,651		
287	(260)	*	253,944,430	169,878,267	30,287,033	23,609,237	9,785,317	11,903,677	616,495	450,028	6,572,792	841,583		
288	(284+285+286+287)	*	1,233,216,964	683,454,246	148,140,013	164,409,269	101,788,611	97,344,359	4,819,195	21,557,416	10,261,979	1,441,877		
289	(284/288)	*	0.76	0.72	0.76	0.82	0.86	0.84	0.32	0.93	0.34	0.29		
290	(285/288)	*	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
291	(286/288)	*	0.04	0.03	0.04	0.04	0.04	0.04	0.55	0.04	0.02	0.13		
292	(287/288)	*	0.21	0.25	0.20	0.14	0.10	0.12	0.13	0.02	0.64	0.58		
293	ID904.00.CLASS	REVFAC6	6,747,513	3,674,591	832,643	978,153	572,967	521,025	504	105,282	62,853			
294	ID450.01	DIR450.01	2,049,883	1,596,623	243,623	121,799	46,154	32,027	7,400	7,400	1,753			
295	(293-294)	*	4,697,630	2,077,969	589,020	856,353	526,813	488,998	-504	97,881	61,099			
296	(295*289)	*	3,553,000	1,491,432	447,606	700,535	454,847	409,994	-161	91,446	20,984			
297	(295*290)	*	428	180	54	85	55	49	11	11	3			
298	(295*291)	*	176,864	69,860	20,936	32,761	21,267	19,157	-278	4,380	979			
299	(295*292)	*	967,337	516,497	120,424	122,973	50,645	59,797	-65	2,043	39,134			

Unbundled Costs

Puget Sound Energy  
Electric Cost of Service  
Company Proposed  
Allocation of Unbundled Costs

Second Exhibit to the  
Prefiled Rebuttal Testimony of  
Colleen E. Paulson

Reference ID #	Category	Allocation Method	Summary Class										Summary Class	Summary Class		
			Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Retail Wheeling	High Voltage	Lighting Svc	Firm Resale					
300	(296+297+298+299)	*	4,697,630	589,020	856,353	526,813	488,998	-504	97,881	61,099						
TAXES																
Allocate on PTD Plant:																
301	PT-T	*	38,232,592	4,554,494	4,406,109	2,380,020	2,420,482	486,288	412,512	430,829						
302	Total FIT Tax	*	45,788,941	5,781,199	7,027,790	3,525,470	3,011,725	625,732	383,273	474,469						
303	Subtotal to be allocated on PTD Plant	*	84,021,533	10,335,693	11,433,899	5,905,490	5,432,207	1,112,019	805,784	905,298						
304	Allocated Production	(303*96)	24,384,446	3,042,361	4,120,575	2,572,125	2,161,934	467,165	308,874	308,874						
305	Allocated Transmission	(303*97)	10,485,656	1,231,853	1,668,245	1,041,196	874,766	585,920	188,952	36,727						
306	Allocated Distribution	(303*98)	49,151,432	6,061,479	5,645,079	2,292,169	2,395,507	526,099	149,668	777,697						
Allocate on Salary & Wage																
307	Total UISS Taxes	*	5,983,271	706,496	560,652	309,072	319,172	56,096	62,402	102,080						
308	Allocated Production	(307*111)	1,767,036	210,772	218,458	145,510	134,909	41,950	9,565	563						
309	Allocated Transmission	(307*112)	244,774	27,491	28,491	18,975	17,584	5,466	1,245	776						
310	Allocated Distribution	(307*113)	3,971,461	468,233	333,704	144,587	166,678	42,441	14,986	91,270						
Allocate on Revenue																
311	Total Other Taxes	*	57,274,973	7,011,870	8,239,836	4,844,411	4,412,795	412,370	899,348	521,421						
312	Allocated Production	(311*289)	43,319,287	5,228,433	6,740,553	4,182,632	3,699,854	131,897	840,223	179,076						
313	Allocated DSM	(311*290)	5,223	643	814	505	447	101	22	22						
314	Allocated Transmission	(311*291)	2,156,382	1,038,548	315,225	195,563	172,880	227,720	40,248	8,354						
315	Allocated Distribution	(311*292)	11,794,081	1,433,568	1,183,244	465,711	539,615	52,752	18,775	333,970						
316	Taxes Allocated Production	(304+308+312)	69,470,769	8,581,566	11,079,585	6,900,267	5,996,697	131,897	1,349,338	279,515						
317	Taxes Allocated DSM	(313)	5,223	643	814	505	447	101	22	22						
318	Taxes Allocated Transmission	(305+309+314)	12,886,812	1,508,067	2,011,962	1,255,733	1,065,230	827,296	234,666	46,326						
319	Taxes Allocated Distribution	(306+310+315)	64,916,973	7,963,280	7,162,026	2,902,468	3,101,800	621,292	183,428	1,202,936						
320	Total Taxes	(316+317+318+319)	147,279,777	18,054,058	20,254,387	11,058,973	10,164,174	1,580,486	1,767,534	1,528,798						
321	Production	(170)	932,729,906	112,573,996	134,494,105	87,883,606	81,617,172	1,541,427	20,140,200	3,524,357						
322	DSM	(173)	112,461	13,595	16,241	10,612	9,853	2,430	43	43						
323	Transmission	(190)	46,430,167	5,265,390	6,289,686	4,109,077	3,813,656	2,661,273	964,758	184,406						
324	Distribution	(260)	253,944,430	30,287,033	23,609,237	9,785,317	11,903,677	616,495	450,028	6,572,792						
325	General	(283)	97,687,703	11,631,728	9,499,230	5,190,817	5,466,529	859,133	1,140,735	2,051,900						
326	Other A&G	(300)	4,687,630	589,020	856,353	526,813	488,998	-504	97,881	61,089						
327	Taxes / Other	(320)	147,279,777	18,054,058	20,254,387	11,058,973	10,164,174	1,580,486	1,767,534	1,528,798						
328	Total COS	(321+322+323+324+325+326+327)	1,482,882,074	178,414,820	195,019,239	118,565,214	113,464,059	7,258,309	24,563,566	13,903,777						
329	Total Cost of Service	TC-T	1,539,684,553	185,539,253	200,956,698	122,228,648	117,355,799	8,620,047	25,894,175	14,120,199						
330	Sales of Electricity - Net Non-Firm Sales	(166)	27,538,643	14,511,605	3,328,933	2,596,555	2,412,844	1,361,738	595,110	104,143						
331	Other Operating Revenue	REV-T2	29,263,836	3,795,500	1,960,694	1,064,879	1,478,896	1,361,738	735,499	112,280						
332	Net Cost of Service	(329-330-331)	1,482,882,074	178,414,820	195,019,239	118,565,214	113,464,059	7,258,309	24,563,566	13,903,777						
333	Check	(328-332)														
GENERATION																
334	Capacity Related Percentage	21%	21%	21%	21%	21%	21%	21%	21%	21%						
335	Energy Related Percentage	79%	79%	79%	79%	79%	79%	79%	79%	79%						
336	Capacity Related	(321*334)	195,873,280	23,640,539	28,243,762	18,455,557	17,139,606	323,700	4,229,442	740,115						
337	Energy Related	(321*335)	736,856,626	88,933,456	106,250,343	69,428,048	64,477,566	1,217,727	15,910,758	2,784,242						
338	Total Power Resources	(336+337)	932,729,906	490,539,444	134,494,105	87,883,606	81,617,172	1,541,427	20,140,200	3,524,357						
339	Taxes	(316)	69,470,769	8,581,566	11,079,585	6,900,267	5,996,697	131,897	1,349,338	279,515						
340	Administrative and General	(128+278+296)	32,565,130	3,932,710	4,331,868	2,967,659	2,769,561	-161	889,661	210,874						
341	TOTAL GENERATION	(338+339+340)	1,034,765,805	125,088,271	149,905,558	97,751,532	90,383,664	1,673,162	22,379,199	4,014,745						
Unbundled Costs																

Puget Sound Energy  
Electric Cost of Service  
Company Proposed  
Allocation of Unbundled Costs

Second Exhibit to the  
Priefled Rebuttal Testimony of  
Colleen E. Paulson

Category Reference ID #	Allocation Method	Summary Class										Summary Class Lighting Svc	Summary Class Firm Resale
		Total Allocation	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	Pri Svc	Retail Wheeling	High Voltage	Summary Class	Summary Class		
<b>DEMAND SIDE MANAGEMENT</b>													
342	(173)	112,461	59,262	13,595	16,241	10,612	9,853	2,430				425	43
343	(317)	5,223	2,679	643	814	505	447	101				22	1
344	(297)	428	180	54	85	55	49	11				3	
345	(342+343+344)	118,112	62,121	14,292	17,139	11,172	10,350	2,543				449	44
<b>TRANSMISSION</b>													
347	(190)	46,430,167	22,977,272	5,265,390	6,289,686	4,109,077	3,813,656	984,758				164,406	184,651
348	(318)	12,886,812	6,108,067	1,508,570	2,011,962	1,255,733	1,065,230	234,666				46,326	44,365
349	(129+279+298)	1,513,995	767,865	171,663	147,730	115,024	109,411	54,520				15,941	607
350	(347+348+349)	60,830,974	29,853,205	6,945,622	8,449,377	5,479,834	4,988,297	1,253,945				226,673	229,622
<b>DISTRIBUTION</b>													
351	(86+244)	174,715,237	113,943,056	20,777,110	20,429,022	9,073,284	9,883,112	82,285				466,675	791,973
352	(88+245)	33,010,482	21,412,522	2,806,658	1,557,848	371,871	73,381	244				5,580,769	2,263
353	(90+251)	43,272,327	32,332,787	6,450,783	1,605,286	338,773	1,945,518	367,448				41,579	47,324
354	(257)	2,946,363	2,189,903	252,482	17,081	1,389	1,667	50				483,749	24
355	(351+352+353+354)	253,944,430	169,878,267	30,287,033	23,609,237	9,785,317	11,903,677	450,028				6,572,792	841,583
356	(319)	64,916,973	41,146,535	7,963,280	7,162,026	2,902,468	3,101,800	183,428				210,091	210,091
357	(130+280+299)	68,305,780	45,853,778	8,116,322	5,875,901	2,634,892	3,076,271	294,423				1,886,182	1,747,111
358	(355+356+357)	387,167,183	256,877,580	46,366,634	36,647,164	15,322,677	18,081,749	927,879				9,661,910	1,226,385
<b>TOTAL ALLOCATED COSTS</b>													
359	(341+345+350+358)	1,482,882,074	828,792,248	178,414,820	195,019,239	118,565,214	113,464,059	24,563,566				13,903,777	1,900,842
<b>Check</b>													
360	(328-359)												
<b>Generation, Unloaded</b>													
361	(338)	932,729,906	490,539,444	112,573,996	134,494,105	87,883,606	81,617,172	20,140,200				3,524,357	415,801
362	(340)	32,565,130	17,120,748	3,932,710	4,331,868	2,967,659	2,769,795	889,661				210,874	7,713
363	(339)	69,470,769	35,339,151	8,581,566	11,079,585	6,900,267	5,996,697	1,349,515				279,515	21,477
364	(361+362+363)	1,034,765,805	542,999,343	125,088,271	149,905,588	97,751,532	90,383,664	22,379,199				4,014,745	444,790
365	(342)	112,461	59,262	13,595	16,241	10,612	9,853	2,430				425	43
366	(344)	428	180	54	85	55	49	11				3	0
367	(343)	5,223	2,679	643	814	505	447	101				22	1
368	(365+366+367)	118,112	62,121	14,292	17,139	11,172	10,350	2,543				449	44
<b>DSM (Conservation), Unloaded</b>													
369	(347)	46,430,167	22,977,272	5,265,390	6,289,686	4,109,077	3,813,656	984,758				164,406	184,651
370	(349)	1,513,995	767,865	171,663	147,730	115,024	109,411	54,520				15,941	607
371	(348)	12,886,812	6,108,067	1,508,570	2,011,962	1,255,733	1,065,230	234,666				46,326	44,365
372	(369+370+371)	60,830,974	29,853,205	6,945,622	8,449,377	5,479,834	4,988,297	1,253,945				226,673	229,622
<b>TRANSMISSION, Loaded</b>													
373	(355)	253,944,430	169,878,267	30,287,033	23,609,237	9,785,317	11,903,677	450,028				6,572,792	841,583
374	(357)	68,305,780	45,853,778	8,116,322	5,875,901	2,634,892	3,076,271	294,423				1,886,182	1,747,111
375	(356)	64,916,973	41,146,535	7,162,026	7,963,280	2,902,468	3,101,800	183,428				210,091	210,091
376	(373+374+375)	387,167,183	256,877,580	46,366,634	36,647,164	15,322,677	18,081,749	927,879				9,661,910	1,226,385
<b>DISTRIBUTION SERVICES, Loaded</b>													
377	(364+369+372+376)	1,482,882,074	828,792,248	178,414,820	195,019,239	118,565,214	113,464,059	24,563,566				13,903,777	1,900,842
<b>Total Taxes</b>													
378	(363+367+371+375)	147,279,777	82,595,431	18,054,058	20,254,387	11,068,973	10,164,174	1,580,486				1,528,798	275,934
379	(362+366+370+374)	102,385,333	63,742,571	12,220,749	10,355,583	5,717,630	5,955,526	1,238,616				2,112,999	183,030
<b>Unbundled Costs in Dollars / kWh</b>													
380	ENERGY	22,913,665,387	10,530,782,001	2,567,513,886	3,086,457,403	2,033,425,138	1,936,186,133	487,974,540				88,994,743	136,413,062
<b>Generation, Unloaded</b>													
381	(361/380)	\$0.040706	\$0.046581	\$0.043846	\$0.043576	\$0.043219	\$0.042154	\$0.000753				\$0.039802	\$0.030047
<b>Administrative and General</b>													
382	(362/380)	\$0.001421	\$0.001626	\$0.001532	\$0.001404	\$0.001459	\$0.001431	(\$0.000000)				\$0.002370	\$0.000057
<b>Taxes</b>													
383	(363/380)	\$0.003032	\$0.003356	\$0.003342	\$0.003350	\$0.003393	\$0.003097	\$0.000064				\$0.002765	\$0.000157
384	(381+382+383)	\$0.045159	\$0.051583	\$0.048720	\$0.048569	\$0.048072	\$0.046681	\$0.000818				\$0.045112	\$0.003261
<b>DSM (Conservation), Unloaded</b>													
385	(365/380)	\$0.000005	\$0.000006	\$0.000005	\$0.000005	\$0.000005	\$0.000005	\$0.000005				\$0.000005	\$0.000000
<b>Administrative and General</b>													
386	(366/380)	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000				\$0.000000	\$0.000000
<b>Taxes</b>													
387	(367/380)	\$0.000005	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000				\$0.000000	\$0.000000
388	(385+386+387)	\$0.000005	\$0.000006	\$0.000006	\$0.000006	\$0.000005	\$0.000005	\$0.000005				\$0.000005	\$0.000000
389	(369/380)	\$0.002026	\$0.002182	\$0.002051	\$0.002038	\$0.002021	\$0.001970	\$0.001301				\$0.001977	\$0.001847

Puget Sound Energy  
Electric Cost of Service  
Company Proposed  
Allocation of Unbundled Costs

Second Exhibit to the  
Purified Rebuttal Testimony of  
Colleen E. Paulson

	Category		Summary Class										Summary Class		Summary Class		
	Reference ID #	Allocation Method	Total Allocation	Res Svc	Sec Svc 24	Sec Svc 25	Sec Svc 26	PI Svc	Retail Wheeling	High Voltage	Lighting Svc	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class
390			\$0.00066	\$0.00073	\$0.00067	\$0.00048	\$0.00057	\$0.00046	\$0.00112	\$0.000179	\$0.000004	\$0.000046	\$0.000481	\$0.00057	\$0.000179	\$0.000004	\$0.000004
391	(370-390)	*	\$0.00580	\$0.00580	\$0.00588	\$0.00652	\$0.00550	\$0.00404	\$0.00481	\$0.000521	\$0.000325	\$0.00057	\$0.000481	\$0.00057	\$0.000521	\$0.000325	\$0.000325
392	(371-390)	*	\$0.002655	\$0.002835	\$0.002705	\$0.002738	\$0.002695	\$0.001751	\$0.002570	\$0.002547	\$0.001683	\$0.001751	\$0.002570	\$0.002547	\$0.001683	\$0.001683	\$0.001683
393	(389-390-391)	*	\$0.011083	\$0.016132	\$0.011796	\$0.007649	\$0.004812	\$0.000301	\$0.000922	\$0.003856	\$0.006169	\$0.000301	\$0.000922	\$0.003856	\$0.006169	\$0.006169	\$0.006169
394	(373-390)	*	\$0.002981	\$0.004354	\$0.003161	\$0.001904	\$0.001296	\$0.001589	\$0.000603	\$0.021194	\$0.001281	\$0.001589	\$0.000603	\$0.021194	\$0.001281	\$0.001281	\$0.001281
395	(374-390)	*	\$0.002833	\$0.003907	\$0.003102	\$0.002320	\$0.001427	\$0.001602	\$0.000376	\$0.013517	\$0.001540	\$0.001602	\$0.000376	\$0.013517	\$0.001540	\$0.001540	\$0.001540
396	(375-390)	*	\$0.016897	\$0.024393	\$0.018059	\$0.011874	\$0.007535	\$0.009339	\$0.001901	\$0.108567	\$0.008990	\$0.009339	\$0.001901	\$0.108567	\$0.008990	\$0.008990	\$0.008990
397	(393-394-395)	*	\$0.064716	\$0.078797	\$0.069489	\$0.063185	\$0.058308	\$0.058602	\$0.003548	\$0.156231	\$0.013934	\$0.058602	\$0.003548	\$0.156231	\$0.013934	\$0.013934	\$0.013934
398	(384-388-392-396)	*	\$0.004468	\$0.006053	\$0.004760	\$0.003355	\$0.002812	\$0.003076	\$0.002538	\$0.023743	\$0.001342	\$0.003076	\$0.002538	\$0.023743	\$0.001342	\$0.001342	\$0.001342
399	(382-386-390-394)	*	\$0.006428	\$0.007843	\$0.007032	\$0.006562	\$0.005439	\$0.005250	\$0.000773	\$0.017179	\$0.002023	\$0.005250	\$0.000773	\$0.017179	\$0.002023	\$0.002023	\$0.002023
400	(383-387-391-395)	*	\$0.045159	\$0.051563	\$0.048720	\$0.048569	\$0.048072	\$0.046681	\$0.000818	\$0.045112	\$0.003261	\$0.046681	\$0.000818	\$0.045112	\$0.003261	\$0.003261	\$0.003261
401	(384)	*	\$0.000005	\$0.000006	\$0.000006	\$0.000006	\$0.000005	\$0.000005	\$0.000000	\$0.000005	\$0.000000	\$0.000000	\$0.000005	\$0.000005	\$0.000000	\$0.000000	\$0.000000
402	(388)	*	\$0.002655	\$0.002835	\$0.002705	\$0.002738	\$0.002695	\$0.001751	\$0.002570	\$0.002547	\$0.001683	\$0.001751	\$0.002570	\$0.002547	\$0.001683	\$0.001683	\$0.001683
403	(392)	*	\$0.016897	\$0.024393	\$0.018059	\$0.011874	\$0.007535	\$0.009339	\$0.001901	\$0.108567	\$0.008990	\$0.009339	\$0.001901	\$0.108567	\$0.008990	\$0.008990	\$0.008990
404	(396)	*	\$0.064716	\$0.078797	\$0.069489	\$0.063185	\$0.058308	\$0.058602	\$0.003548	\$0.156231	\$0.013934	\$0.058602	\$0.003548	\$0.156231	\$0.013934	\$0.013934	\$0.013934
405	(397)	*	\$0.004468	\$0.006053	\$0.004760	\$0.003355	\$0.002812	\$0.003076	\$0.002538	\$0.023743	\$0.001342	\$0.003076	\$0.002538	\$0.023743	\$0.001342	\$0.001342	\$0.001342
406	(398-399)	*	\$0.006428	\$0.007843	\$0.007032	\$0.006562	\$0.005439	\$0.005250	\$0.000773	\$0.017179	\$0.002023	\$0.005250	\$0.000773	\$0.017179	\$0.002023	\$0.002023	\$0.002023