

**EXHIBIT NO. ___(CEP-15)
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)

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

NOVEMBER 3, 2004

Version:	Rebuttal Incl Def & Excl Gas	Category	Category	Allocation Method	Total Allocation	Residential	Com & Ind - 31	Com & Ind - 41	Interruptible - 85	Interruptible - 86	Schedule 57 & 87	Transportation SC	CNG	Rentals
Run Date:	October 31, 2004	Reference ID #	Allocation Method											
	OPERATING REVENUE													
1	Sales of Gas - Sales Revenue	ID480.00	SALES		293,296,981	196,037,020	59,647,218	13,601,122	1,929,983	4,639,885	15,485,383	1,942,450	13,919	
2	Sales of Gas - Recovered Gas Costs	ID480.01	GAS											
3	Total Sales of Gas	(1+2)	*		293,296,981	196,037,020	59,647,218	13,601,122	1,929,983	4,639,885	15,485,383	1,942,450	13,919	
	OTHER OPERATING REVENUE													
4	Billing Initial Charge	ID488.00	BILL/INT		560,586	523,912	36,674							
5	Rent from Gas Property	ID483.00	RENT		8,137,320	2,215,219	674,014	153,693	21,809	52,431	174,985	21,950	157	8,137,320
6	Other Gas Revenue	ID495.00	SALES		3,314,257									
7	Other Operating Revenue - Total (REV.T2)	(4+5+6)	DIR451.02		12,012,163	2,739,131	710,688	153,693	21,809	52,431	174,985	21,950	157	8,137,320
8	Total Operating Revenue (REV.T3)	(3+7)	*		305,309,144	198,776,151	60,357,906	13,754,814	1,951,792	4,692,316	15,660,368	1,964,399	14,077	8,137,320

Version:	Rebuttal Incl Def & Excl Gas	Category	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class
Run Date:	October 31, 2004	Reference	Residential	Com & Ind - 31	Com & Ind - 41	Interruptible - 85	Interruptible - 86	Schedule 87 & 87	Transportation	CNG	Rentals	
		ID #	Method	Total					SC			
GAS PLANT IN SERVICE												
INTANGIBLE												
1	- Organization	ID301.00	PTDP.T	158,692	104,690	30,328	7,204	1,378	2,963	5,762	1,203	27
2	- Franchise & Consents	ID302.00	PTDP.T	48,288	31,836	9,223	2,191	479	901	1,752	366	8
3	- Miscellaneous	ID303.00	SW.ST	89,349,131	66,364,895	13,172,577	1,992,427	483,348	908,899	4,107,297	783,067	43,532
4	Total Intangible Plant (INTP.T)	(1+2+3)	*	89,556,081	66,501,421	13,212,128	2,001,822	485,145	912,763	4,114,811	784,636	43,567
PRODUCTION PLANT												
6	- Land & Land Rights	ID304.00	PP.ST	146,526	97,850	37,653	6,817	913	1,877	1,413		4
7	- Structures & Improvements	ID305.00	PP.ST	426,709	284,955	109,653	19,851	2,658	5,466	4,114		11
8	- Liquefied Petroleum Gas Equipment	ID311.00	PDAYXT	6,331,876	4,228,415	1,627,129	294,573	39,448	81,105	61,050		156
9	- Other Equipment	ID320.00	PDAYXT	77,040	51,447	19,797	3,584	480	987	743		2
10	Total Production Plant (PP.T)	(6+7+8+9)	*	6,982,151	4,662,667	1,794,233	324,826	43,499	89,435	67,319		172
NATURAL GAS STORAGE & PROCESSING												
11	- Land & Land Rights	ID350.00	COM1XT	364,692	224,825	87,321	22,167	6,494	10,000	13,861		25
12	- JP Storage Balancing	ID350.01	JPSTOR	4,456,594	2,175,730	845,024	214,498	62,839	96,798	893,689		223
13	- Structures & Improvements	ID351.00	SEASS_DEM	646,310	455,894	145,244	10,671	6,923	17,581	9,980	167,793	18
14	- Wells	ID352.00	SEASS_DEM	8,535,690	6,020,893	1,918,205	140,926	91,432	232,189	131,803		232
15	- Lines	ID353.00	SEASS_DEM	1,212,064	854,965	272,384	20,011	12,983	32,971	18,716		33
16	- Compressor Equipment	ID354.00	SEASS_DEM	5,590,279	3,943,268	1,256,291	92,297	59,882	152,068	86,322		152
17	- Measuring & Regulating Equipment	ID355.00	SEASS_DEM	234,941	165,722	52,798	3,879	2,517	6,391	3,628		6
18	- Purification Equipment	ID356.00	SEASS_DEM	809,601	571,076	181,940	13,367	8,672	22,023	12,501		22
19	- Other Equipment	ID357.00	SEASS_DEM	1,704,276	1,202,162	382,998	28,138	18,256	46,360	26,316		46
20	Total Natural Gas Storage & Processing Plant (SP.T)	(11+12+13+14+15+16+17+18+19)	*	23,554,438	15,614,534	5,142,204	545,953	269,998	616,382	1,196,817	167,793	757
TRANSMISSION PLANT												
21	- Land & Land Rights	ID365.00	TP.ST	646,285	370,574	143,055	29,483	5,935	10,314	70,454	16,448	23
22	- Structures & Improvements	ID366.00	MAINS-1	231,587	132,790	51,262	10,565	2,127	3,696	25,246	5,894	8
23	- Mains	ID367.01	MAINS-1	78,374,476	44,939,272	17,348,127	3,575,325	719,741	1,250,782	8,543,872	1,994,579	2,778
24	- Measuring & Regulating Station Equipment	ID368.00	MAINS-1	15,291,876	8,768,234	3,384,844	697,592	140,431	244,044	1,667,020	389,168	542
25	Subtotal Transmission Plant (TP.T)	(21+22+23+24)	*	94,544,224	54,210,871	20,927,288	4,312,965	868,234	1,508,835	10,306,591	2,406,089	3,351
DISTRIBUTION PLANT												
26	- Land & Land Rights	ID374.00	DP.ST	1,005,576	693,479	196,336	47,682	8,983	19,551	32,750	6,725	70
27	- Structures & Improvements	ID375.00	DP.ST	7,576,057	5,224,701	1,479,208	359,235	67,681	147,296	246,742	50,663	531
28	- Mains - Large Diameter	ID376.00	MAINS-2	285,186,751	190,580,738	73,605,303	15,440,601	5,547,633	5,547,633	12,477		12,477
29	- Mains - Small Diameter	ID376.01	MAINS-2	351,167,499	234,673,458	90,634,610	19,012,935	6,831,132	6,831,132	15,364		15,364
30	- Mains - Small Diameter - CIAC	DIR_CIAC		-2,244,638	-2,244,638							
31	- Mains - Small Diameter - Direct Assignment	ID376.03	MAINS-3	50,894,934								
32	- Measuring & Regulator Station Equipment - General	ID378.00	MAINS-1	20,627,052	11,827,380	4,565,781	940,975	189,426	329,188	2,248,626	524,945	731
33	- Services - CIAC	ID380.00	SERV	491,027,307	397,095,639	58,018,737	25,227,417	10,677,281	10,677,281	8,233		8,233
34	- Services - CIAC	ID380.01	DIR_CIAC	-11,235,986	-11,235,986							

Version:	Category	Category	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class
Run Date:	Reference	Allocation	Residential	Com & Ind - 31	Com & Ind - 41	Interruptible - 85	Interruptible - 86	Schedule 57 & 87	Transportation	SC	CNG	Rentals
	ID #	Method	Total									
35	- Services - Direct Assignment	DIR_380	6,628,107	10,509,110	682,165	1,726,141	187,934	4,608,543	293,423			685
36	- Meters	MTRS_CUS	46,563,322	11,598,176	595,232		164,193					614
37	- Meters Installation	MTRS_INST	89,697,091	191,170	14,342	54,830	128,976					
38	- Meters Installation - Direct Assignment	DIR_382	389,318	2,156,161	139,960		36,559					140
39	- House Regulators	MTRS_CUS	9,557,531	1,363,566	88,511		24,385					89
40	- House Regulator Installation	MTRS_CUS	6,044,226	10,302,242	1,929,136	692,318	1,634,270	2,408,172	408,675			3,830
41	- Industrial Measuring & Regulator Equipment	MTRS_385	17,424,400	45,757	909,244	455,856	1,080,284	1,178,663	354,321			53,837
42	- Industrial Measuring & Regulator Equipment - Direct Assignment	DIR_385	8,655,402	4,623,179	361,989	68,200	148,426	248,634	51,052			165,764
44	- Rental Property on Customer Premises - Direct Assignment	DIR_386	50,734,655	1,490,551								535
45	- Other Equipment	DP-ST	7,634,152	5,264,765								
46	Total Distribution Plant (DP.T)		1,437,352,756	956,257,982	270,734,131	65,749,423	12,387,401	45,160,227	9,272,693			262,901
GENERAL PLANT												
47	Land & Land Rights	PLTXR.T	3,390,867	648,031	153,943	29,448	63,314	123,120	25,710			580
48	Structures & Improvements	PLTXR.T	32,887,778	2,236,974	1,483,998	283,881	610,346	1,186,872	247,843			5,590
49	Office Furniture & Equip	SW.ST	35,503,675	26,370,684	5,234,241	791,709	361,159	1,632,071	311,159			17,298
50	Transportation Equip	SW.ST	3,566,598	2,649,124	79,533	19,294	36,281	163,953	31,258			1,738
51	Stores Equip	PLTXR.T	246,982	162,935	11,213	2,145	4,612	8,968	1,873			42
52	Tools & Shop & Garage Equip	SW.ST	5,014,814	3,724,800	111,827	27,128	51,013	230,526	43,950			2,443
53	Lab Equip	PLTXR.T	103,833	68,499	4,714	902	1,939	3,770	787			18
54	Power Operated Equip	PLTXR.T	1,025,187	676,322	46,543	8,903	19,142	37,224	7,773			175
55	Communication Equip	SW.ST	20,236,820	15,031,086	2,983,477	109,474	205,858	930,268	177,358			9,860
56	Miscellaneous Equip	PLTXR.T	364,686	240,585	16,556	3,167	6,809	13,242	2,765			62
57	Total General Plant (GP.T)		102,141,240	72,725,315	16,710,541	3,151,302	1,360,474	4,330,014	850,477			37,805
58	Total Prod. Storage, Trans, Dist & Gen Plant (PTDGP.T)		1,664,574,809	1,103,471,369	315,308,397	74,084,469	30,534,232	61,060,968	12,697,051			304,966
OTHER ASSETS												
59	- Plant Held for Future Use	PLTXR.T	1,087,696	717,559	49,380	9,446	20,309	39,494	8,247			186
60	- Acquisition Adjustments	DP-ST	317,010	218,621	15,032	2,832	6,163	10,325	2,120			22
61	- Gas Stored at Jackson Prairie-Balancing	JPSTOR	649,307	316,995	31,251	9,155	14,103	130,207	24,447			33
610	- Gas Stored at Jackson Prairie	SEAS3_COM	2,597,227	1,832,030	583,669	42,881	70,650	40,105	15,003			71
611	- Working Capital	PTDGP.T	1,966,924	1,303,903	87,541	16,833	36,080	72,152				360
62	Total Other Assets (ORB1.T)		6,618,164	4,389,108	226,065	66,088	147,307	292,282	49,817			672
Gas Plant in Service												
Includes Revenue Deficiency and Excludes Gas Costs												

Puget Sound Energy
 Gas Cost of Service
 Allocation of Gas Ratebase
 Includes Revenue Deficiency and Excludes Gas Costs

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Run Date:	October 31, 2004	Reference	ID #	Allocation	Residential	Com & Ind - 31	Com & Ind - 41	Interruptible - 85	Interruptible - 86	Schedule 57 & 87	Transportation SC	CNG	Rentals	
			(4+58+62)	Method	Total	76,312,377	14,796,770	31,594,302	65,468,062	13,531,505	349,225	54,465,259		
63	Total Gas Plant in Service (GPIS.T)			*	1,760,749,054	1,174,361,898	329,969,657	76,312,377	14,796,770	31,594,302	65,468,062	13,531,505	349,225	54,465,259
PROVISION FOR DEPRECIATION & AMORT														
64	- Manufactured Gas Production	ID108.10		PP.T	-4,213,194	-2,813,563	-1,082,682	-196,007	-26,248	-53,967	-40,622	-79,065	-104	-104
65	- Underground Storage	ID108.20		SP.T	-11,099,021	-7,357,681	-2,423,044	-257,257	-127,225	-290,443	-563,949	-495,407	-357	-357
66	- Transmission	ID108.30		TP.ST	-19,466,378	-11,161,859	-4,308,867	-888,027	-178,767	-310,665	-2,122,097	-2,936,541	-690	-690
67	- Distribution	ID108.40		DP.ST	-439,123,840	-302,834,412	-85,737,963	-20,821,984	-3,922,928	-8,537,597	-14,301,654	-95,248	-30,762	-30,762
68	- Distribution - Direct Assignment	ID108.41		DIR_108	-16,391,876	-7,392,896	-1,698,711	-320,346	-88,760	-138,299	-440,168	-86,455	-3,843	-16,296,627
69	- General	ID108.50		GP.T	-10,383,174	-331,560,412	-95,251,267	-22,483,621	-4,323,928	-9,330,971	-17,468,489	-3,597,468	-131,004	-16,530,323
70	Total Prov for Depreciation (PFD.T)	(64+65+66+67+68+69)		*	-500,677,483	-331,560,412	-95,251,267	-22,483,621	-4,323,928	-9,330,971	-17,468,489	-3,597,468	-131,004	-16,530,323
OTHER RATEBASE CREDITS														
71	- Accumulated Provision for Amortization	ID111.00		PLTXR.T	-39,933,398	-26,344,283	-7,631,702	-1,812,943	-346,806	-745,636	-1,449,956	-302,780	-6,829	-1,292,463
72	- Accumulated Provision for Amortization - Plant Acquisition Adjustment	ID115.00		DP.ST										
73	- Customer Advances in Aid of Construction	ID252.00		DIR_252	-317,010	-218,621	-61,896	-15,032	-2,832	-6,163	-10,325	-2,120	-22	-22
74	- Accumulated Deferred Income Tax	ID282.00		PTDP.T	-17,174,520	-12,422,750	-4,751,770							
75	Total Other Ratebase - Credits (ORB2.T)	(71+72+73+74)		*	-194,342,956	-88,626,790	-25,674,384	-6,099,057	-1,166,717	-2,508,452	-4,877,906	-1,018,606	-22,973	-4,348,072
				*	-191,767,884	-127,612,444	-38,119,751	-7,927,031	-1,516,355	-3,260,251	-6,338,186	-1,323,506	-29,824	-5,640,535

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		ID #	Method	Allocation							SC		
OPERATION AND MAINTENANCE EXPENSE													
PRODUCTION EXPENSE													
1	- Operation Supervision & Engineering	ID710.00	SWP.T	737	491	189	35	5	10	8			
2	- Liquefied Petroleum Gas	ID717.00	PDAYXT_CO M	36,251	24,208	9,316	1,686	226	464	350			1
3	- Miscellaneous	ID735.00	COM1XT	4,252	2,621	1,018		76	117	162			2
4	- Maintenance of Structures & Improvements	ID741.00	PP.ST	79,782	53,278	20,502	3,712	497	1,022	789			4
5	- Maintenance of Production Equipment	ID742.00	PP.ST	154,868	103,421	39,797	7,205	965	1,984	1,493			7
6	Total Production O&M (PE.T)	(1+2+3+4+5)	*	275,890	184,019	70,822	12,896	1,768	3,596	2,781			
GAS COSTS													
7	- Purchased Gas Costs	GAS.T	*										
8	- Other Gas Costs - Gas Measurement	ID807.00	COM1XT	454,694	280,309	108,871	27,638	8,096	12,468	17,282			31
9	- Other Gas Costs - Other Utility Operations	ID812.00	COM1XT	-104,503	-64,424	-25,022	-6,352	-1,861	-2,866	-3,972			-7
10	Total Other Gas Costs (OGSE.T)	(8+9)	*	350,191	215,885	83,849	21,286	6,235	9,603	13,310			24
11	Total Gas Supply Expense (GSE.T)	(7+10)	*	350,191	215,885	83,849	21,286	6,235	9,603	13,310			24
NATURAL GAS STORAGE EXPENSE													
12	- Supervision & Engineering Operations	ID814.00	SP.T	82,344	54,587	17,977	1,909	944	2,155	4,184			3
13	- Wells	ID816.00	SP.T	12,327	8,172	2,691	286	141	323	626			88
14	- Compressor Station	ID818.00	SP.T	117,239	77,719	25,595	2,717	1,344	3,068	5,957			4
15	- Compressor Station Fuel & Power	ID819.00	SP.T	13,085	8,674	2,857	303	150	342	665			93
16	- Measuring & Regulating Station	ID820.00	SP.T	811	538	177	19	9	21	41			6
17	- Purification	ID821.00	SP.T	4,030	2,672	880	93	46	105	205			29
18	- Other	ID824.00	SP.T	21,113	13,996	4,609	489	242	552	1,073			150
19	- Storage Well Royalties	ID825.00	SP.T	42,283	28,030	9,231	980	485	1,106	2,148			301
20	- Rents	ID826.00	SP.T	-3,575	-2,370	-780	-83	-41	-94	-182			-25
21	- Supervision & Engineering Maintenance	ID830.00	SP.T	66,384	44,007	14,492	1,539	761	1,737	3,373			473
22	- Structures & Improvements Maintenance	ID831.00	SP.T	950	630	207	22	11	25	48			7
23	- Reservoirs & Wells Maintenance	ID832.00	SP.T	15,778	10,459	3,445	366	181	413	802			112
24	- Line Maintenance	ID833.00	SP.T	7,680	5,091	1,677	178	88	201	390			55
25	- Compressor Station Maintenance	ID834.00	SP.T	147,868	98,024	32,281	3,427	1,695	3,869	7,513			1,053
26	- Purification Equipment Maintenance	ID836.00	SP.T	2,060	1,366	450	48	24	54	105			15
27	- Other Maintenance	ID837.00	SP.T	6,987	4,632	1,525	162	80	183	355			50

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				Method	Allocation							SC		
28	Total Natural Gas Storage, Terminating & Processing Expense (NGSE.T)	(12+13+14+15+16+17+18+19+20+21+22+23+24+25+26+27)		*	537,364	356,225	117,313	12,455	6,160	14,062	27,304	3,828		17
TRANSMISSION														
29	- Supervision & Engineering Operations	ID850.00		TP.T	5,174	2,967	1,145	236	48	83	564	132		
30	- Mains	ID856.00		TP.T	70,352	40,339	15,572	3,209	646	1,423	7,669	1,790		2
31	- Measuring & Regulating Station	ID857.00		TP.T	90,975	52,164	20,137	4,150	835	1,452	9,917	2,315		3
32	- Structures & Improvement Maintenance	ID862.00		TP.T	56,546	32,423	12,516	2,580	519	902	6,164	1,439		2
33	- Main Maintenance	ID863.00		TP.T	112,870	64,719	24,984	5,149	1,037	1,801	12,304	2,872		4
34	- Other Maintenance	ID867.00		TP.T	39,629	22,723	8,772	1,808	364	632	4,320	1,009		1
35	Total Transmission O&M (TE.T)	(29+30+31+32+33+34)		*	375,546	215,335	83,127	17,132	3,449	5,993	40,940	9,557		13
DISTRIBUTION														
36	- Supr & Engineering	ID870.00		SWD.ST	503,902	397,431	74,383	10,260	2,069	4,550	12,448	2,728		31
37	- Load Dispatching	ID871.00		COM1	101,246	49,428	19,198	4,873	1,428	2,199	20,303	3,812		5
38	- Mains & Services	ID874.00		376-380.ST	6,548,334	4,521,630	1,242,440	333,620	60,653	128,885	216,876	44,029		202
39	- Measuring & Regulating Station	ID875.00		MAINS-1	1,264,272	724,923	279,846	57,674	11,610	20,177	137,823	32,175		45
40	- Measuring & Regulating Station - Industrial	ID876.00		385.ST	96,340	169	55,135	10,485	4,241	10,028	13,250	2,819		213
41	- Meter & House Regulator	ID878.00		381-384.ST	4,451,012	3,634,340	754,685	44,437	1,603	15,903				45
42	- Customer Installation	ID879.00		CUST_879	4,925,422	4,549,847	375,575							
43	- Other Expense	ID880.00		DE.ST	1,426,205	1,058,054	248,444	44,969	8,844	19,205	38,316	8,268		106
44	- Miscellaneous	ID881.00		DE.ST	165,208	122,562	28,779	5,209	1,024	2,225	4,438	958		12
45	- Main Maintenance	ID887.00		376.ST	3,249,445	2,006,624	779,102	163,437	43,281	58,721	162,177	35,971		132
46	- Measuring & Regulating Station Equipment Maint	ID889.00		MAINS-1	61,853	35,466	13,691	2,822	568	987	6,743	1,574		2
47	- Measuring & Regulating Station Equipment Maint - Industrial	ID890.00		385.ST	472,462	829	270,389	51,420	20,800	49,177	64,980	13,822		1,045
48	- Service Maintenance	ID892.00		SERV	1,160,032	938,122	137,067	59,599	25,225	25,225				19
49	- Meter & House Regulator Maintenance	ID893.00		381-384.ST	571,743	466,839	96,941	5,708	206	2,043				6
50	- Other Equipment Maintenance	ID894.00		CUST_XT	215,247	198,211	16,362	460	13	195	4			2
51	- Other Equipment Maintenance - Direct Assignment	ID894.01		DIR_894	712,829									
58	Dist O&M - Total (DE.T)	(36+37+38+39+40+41+42+43+44+45+46+47+48+49+50+51)		*	25,925,552	18,704,475	4,392,037	794,973	156,341	339,517	677,358	146,156		1,865
														712,829

Includes Revenue Deficiency and Excludes Gas Costs

Version:	Rebuttal Incl Del & Excl Gas	Category	Category	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class
Run Date:	October 31, 2004	Reference	Allocation	Total	Residential	Com & Ind - 31	Com & Ind - 41	Interruptible - 85	Interruptible - 86	Schedule 57 & 87	Transportation	CNG	Rentals
		ID #	Method	Allocation							SC		
59	Total Prod. Gas, Storage, Trans & Dist Exp (PTDC.T)	(6+11+28+35+58)		27,464,543	19,675,940	4,747,147	858,742	173,953	372,771	761,693	159,541	1,927	712,829
	CUSTOMER ACCTS EXPENSE												
60	- Supervision	ID901.00	CAE.ST	334,428	280,918	44,799	2,286	790	1,625	3,523	484	3	
61	- Meter Reading	ID902.00	MTR_READ	9,408,897	7,701,232	1,511,329	84,734	19,281	46,943	39,043	6,324	10	
62	- Meter Reading - Direct Assignment	ID902.01	DIR_902	252,887	3,973	163,708	18,082	9,474	33,363	20,326	3,910	51	
63	- Customer Records & Collections	ID903.00	CUST	7,931,746	7,302,422	602,792	16,931	479	7,166	1,678	189	88	
64	- Customer Records & Collections - Direct Assignment	ID903.01	DIR_903	189,203	15,793	6,609	6,609	14,455	2,341	133,661	16,344		
65	- Uncollect Accounts	ID904.00	DIR_904	701,758	519,248	182,510							
66	- Uncollect Accounts - Gas Cost RAF	ID904.01	GAS.T										
67	- Customer Assistance	ID905.00	CAE.ST	-69,233	-58,155	-9,274	-473	-164	-336	-729	-100	-1	
68	Total Cust Accounting Expense (CAE.T)	(60+61+62+63+64+65+66+67)		18,749,686	15,749,638	2,511,656	128,170	44,317	91,101	197,501	27,151	152	
	CUSTOMER SERVICE EXPENSE												
69	- Conservation & Amortization	ID908.00	COM1XT	846,149	522,865	203,078	51,553	15,102	23,257	32,236		57	
70	- Customer Assistance	ID908.01	CSI.ST	311,647	213,663	63,046	14,790	4,292	6,668	9,169	2	17	
71	- Customer Assistance - Direct Assignment	ID908.02	DIR_908	854,956	684,014	56,389	1,586	45	671	157	18	32,577	79,500
72	- Info & Instructional Advertising	ID909.00	CUST	249,379	229,593	532	532	15	225	53	6	3	
73	- Miscellaneous	ID910.00	CSI.ST	28,905	19,817	5,847	1,372	398	618	850		2	
74	Total Customer Service Expense (CSI.T)	(69+70+71+72+73)		2,293,036	1,669,952	347,313	69,833	19,852	31,440	42,465	25	32,656	79,500
	CUSTOMER SALES EXPENSE												
75	- Demonstration & Selling	ID912.00	CUST_XT	695,726	640,663	52,885	1,485	42	629	14		8	
76	- Demonstration & Selling - Direct Assignment	ID912.01	DIR_912	31,423								31,423	
78	Total Customer Sales Expense (CSE.T)	(75+76)		727,149	640,663	52,885	1,485	42	629	14		31,431	
79	Total Prod. Gas, Stor, Trans Dist & Cust Exp (PTDC.T)	(59+69+74+78)		49,234,414	37,736,193	7,659,001	1,058,230	238,164	495,942	1,001,673	186,718	66,165	792,329
	ADMIN & GENERAL EXPENSE												
80	- Salaries - 50% O&M	ID920.00	OM.ST	3,769,970	2,888,332	587,134	81,344	18,340	38,114	76,841	14,267	5,056	60,542
81	- Salaries - 50% Throughput	ID920.01	COM1_920	3,769,970	1,840,497	714,840	181,467	53,158	81,866	755,986	141,954	202	
82	- Salaries - 50% Throughput	ID920.02	DIR_920	83,000								69,084	13,916
83	- Transf (credit) - 50% O&M	ID922.00	OM.ST	2,775,822	2,126,674	432,305	59,894	13,504	28,063	56,578	10,505	3,723	44,577
84	- Transf (credit) - 50% Throughput	ID922.01	COM1_922	2,775,822	1,355,154	526,335	133,614	39,140	60,278	556,631	104,520	148	
85	- Outside Svcs - 50% O&M	ID923.00	OM.ST	1,177,867	902,413	183,441	25,415	5,730	11,908	24,008	4,458	1,580	18,915

Operating Expense
 Includes Revenue Deficiency and Excludes Gas Costs

Run Date:	Rebuttal Incl Def & Excl Gas	Category	Reference	Category	Allocation	Total	Residential	Com & Ind - 31	Com & Ind - 41	Interruptible - 85	Interruptible - 86	Schedule 57 & 87	Transportation	CNG	Rentals
Version:	ID #	Method	Allocation	Allocation	Allocation	Allocation	Allocation	Allocation	Allocation	Allocation	Allocation	Allocation	Allocation	Allocation	Allocation
86	ID923.01	COM1_923	Outside Svcs - 50% Throughput	1,177,867	575,034	223,340	56,697	16,608	25,578	236,196	44,351	63	11,351		
87	ID924.01	OM.ST_924	Prop Insurance - Other	706,860	541,555	110,086	15,252	3,439	7,146	14,407	2,675	948	11,351		
88	ID925.01	OM.ST_925	Injuries & Damages - 50% O&M	1,398,423	1,071,391	217,790	30,174	6,803	14,138	28,503	5,292	1,876	22,457		
89	ID925.02	COM1_925	Injuries & Damages - 50% Throughput	1,398,423	682,709	285,161	67,313	19,718	30,367	280,424	52,656	75	142,232		
90	ID926.00	SW.ST	Pensions & Benefits	8,511,410	6,321,929	1,254,821	189,799	46,044	86,582	391,262	74,595	4,147	142,232		
91	ID928.00	OM.ST	Reg Comm Exp - 50% O&M	231,901	177,669	36,116	5,004	1,128	2,344	4,727	878	311	3,724		
92	ID928.01	COM1_928	Reg Comm Exp - 50% Throughput	231,901	113,214	43,972	11,163	3,270	5,036	46,503	8,732	12	3,724		
93	ID928.02	GAS.T	Reg Comm Exp - Direct Assignment	463,172	354,856	72,134	9,984	2,253	4,683	9,441	1,753	621	7,438		
94	ID930.00	OM.ST	Miscellaneous - 50% O&M	463,172	226,120	87,824	22,295	6,531	10,058	92,879	17,440	25	9,594		
95	ID930.01	COM1_930	Miscellaneous - 50% Throughput	463,172	457,716	93,044	12,891	2,906	6,040	12,177	2,261	801	9,594		
96	ID931.00	OM.ST	Rents - 50% O&M	597,430	291,665	113,281	28,757	8,424	12,973	119,802	22,496	32	6,885		
97	ID931.01	COM1_931	Rents - 50% Throughput	597,430	291,665	113,281	28,757	8,424	12,973	119,802	22,496	32	6,885		
98	ID932.01	OM.ST_932	Maint of Gen Plant	428,712	328,454	66,767	9,250	2,086	4,334	8,738	1,622	575	6,885		
99	ID935.01	OM.ST_935	Maint of Gen Plant	1,446,117	1,107,931	225,218	31,203	7,035	14,620	29,475	5,473	1,939	23,223		
102	(80+81+82+83+8 4+85+86+87+88 +89+90+91+92+ 93+94+95+96+9 7+98+99)	*	Total Administrative & General Expenses (AGE.T)	32,005,269	21,363,313	5,253,609	971,524	256,118	444,128	2,813,661	529,843	22,134	350,938		
103	(79+102)	*	Total Operation & Maintenance Expense (OME.T)	81,239,663	59,099,506	12,912,610	2,029,755	494,282	940,070	3,815,334	716,561	88,299	1,143,267		
104	ID403.01	PP.T	DEPRECIATION & AMORTIZATION EXPENSE - Manufactured Gas Production	380,305	253,967	97,729	17,693	2,369	4,871	3,667	9				
105	ID403.02	SP.T	- Underground Storage	697,602	462,449	152,295	16,169	7,996	18,255	35,446	4,969	22			
106	ID403.03	TP.T	- Transmission	2,031,407	1,164,792	449,650	92,670	18,655	32,419	221,451	51,698	72			
107	ID403.04	DP.ST	- Distribution	42,327,572	29,190,502	8,284,365	2,007,051	378,135	822,947	1,378,550	283,056	2,965			
108	ID403.05	DIR_403	- Distribution - Direct Assignment	8,288,007	8,288,007										
109	ID403.06	GP.T	- General	4,151,421	2,955,842	679,182	128,081	27,492	55,295	175,989	34,567	1,537			
110	(104+105+106+1 07+108+109)	*	Total Depreciation Expense (DEP.T)	57,876,314	34,027,552	9,643,221	2,261,664	434,647	933,788	1,815,102	374,290	8,191	8,377,859		
111	ID404.00	PLTXR.T	- Limited Term Plant	9,579,622	6,319,730	1,830,769	434,907	83,195	178,871	347,830	72,634	1,638	310,049		
112	ID407.00	PLTXR.T	- Property Loss	36,543	24,108	6,984	1,659	317	662	1,327	277	6	1,183		
113	ID407.01	PP.T	- Accretion FAS 143	21,162	14,132	5,438	985	132	271	204	1	1	18,589		
114	ID407.02	GPIS.T	- Regulatory Debit	600,936	400,805	112,583	26,045	5,050	10,783	22,344	4,618	119	18,589		
115	(111+112+113+1 14)	*	Total Amortization Exp (AMRT.T)	10,238,263	6,758,774	1,955,774	463,595	88,695	190,607	371,705	77,529	1,764	329,820		

Version:	Rebuttal Incl Def & Excl Gas	Category	Category	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class
Run Date:	October 31, 2004	Reference	Allocation	Total	Residential	Com & Ind - 31	Com & Ind - 41	Interruptible - 85	Interruptible - 86	Schedule 57 & 87	Transportation SC	Rentals
		ID #	Method	Allocation								
116	Total Depr & Amort Exp (DAE.T)	(110+115)	*	68,114,577	40,786,326	11,598,994	2,725,259	523,342	1,124,395	2,186,807	451,819	8,707,679
117	TAXES OTHER THAN FIT											
	- Other Tax	ID408.00	PTDP.T	29,980,599	19,778,367	5,729,615	1,361,094	260,370	559,798	1,088,576	227,317	970,336
118	- Gas Cost RAF	ID408.01	GAS.T									
119	Total Other Taxes (OT.T)	(117+118)	*	29,980,599	19,778,367	5,729,615	1,361,094	260,370	559,798	1,088,576	227,317	970,336
120	Total Expenses Before FIT (EBFIT.T)	(103+116+119)	*	179,334,859	119,664,198	30,241,219	6,116,108	1,277,994	2,624,262	7,090,717	1,395,697	10,821,282
121	FEDERAL INCOME TAXES											
	Total Federal Income Tax	FIT.T	*	28,544,987	17,926,275	6,824,253	1,730,883	152,678	468,608	1,941,829	128,864	-608,169
122	Total Operating Expense (OE.T)	(120+121)	*	207,879,846	137,590,473	37,065,473	7,846,991	1,430,672	3,092,870	9,032,547	1,524,561	10,213,113

Version:	Rebuttal Incl Def & Excl Gas	Category	Category	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class
Run Date:	October 31, 2004	Reference ID #	Allocation Method	Total Allocation	Residential	Com & Ind - 31	Com & Ind - 41	Interruptible - 85	Interruptible - 86	Schedule 57 & 87	Transportation SC	CNG	
SALARY & WAGES													
OPERATION & MAINTENANCE													
1	- Operation Supervision & Engineering	S710	SWP-ST	193	129	49	9	1	3	2			
2	- Liquefied Petroleum Gas Expense	S717	PDVXT.COM	26,877	17,948	6,907	1,250	167	344	259			1
3	- Misc Production Expense	S735	COMIXT	3,156	1,946	756	192	56	87	120			
4	- Maintenance of Structures & Improvements	S741	PP-ST	34,400	22,972	8,840	1,600	214	441	332			1
5	- Maintenance of Production Equipment	S742	PP-ST	26,145	17,460	6,719	1,216	163	335	252			1
6	Production Related SAW (No Supervision)	(2*3+4*5)	*	90,578	60,326	23,221	4,259	601	1,206	963			2
7	Production Related S&W	(1+6)	*	90,771	60,454	23,270	4,268	602	1,209	965			2
8	- Purchased Gas Expense	S807	COMIXT	383,136	236,195	91,737	23,288	6,822	10,506	14,562			26
9	- Operation Supervision & Engineering	S814	SEAS3.COM	10,843	7,648	2,437	179	116	295	167			
10	- Operation Supervision & Engineering	S850	TP.T	11,885	6,815	2,631	542	109	190	1,296			
11	- Mains Expense	S856	TP.T	157,217	90,147	34,800	7,172	1,444	2,509	17,139			6
12	- Measuring & Regulating Station Expense	S857	TP.T	40,604	23,282	8,988	1,852	373	646	4,426			1
13	- Maintenance of Structures & Improvements	S862	TP.T	7,386	4,235	1,635	337	68	118	805			
14	- Maintenance of Mains	S863	TP.T	20,784	11,917	4,601	948	191	332	2,266			1
15	- Maintenance of Other Equipment	S867	TP.T	5,985	3,432	1,325	273	55	96	652			
16	Subtotal Transmission	(9+10+11+12+13+14+15)	*	254,704	147,476	56,415	11,304	2,356	4,187	26,752			9
17	- Operation Supervision & Engineering	S870	SWD.ST	561,568	442,913	82,896	11,435	2,306	5,070	13,873			35
18	- Distribution Load Dispatching	S871	COMI	124,707	60,882	23,646	6,003	1,758	2,708	25,007			7
19	- Mains & Services Expense	S874	376-380.ST	2,294,138	1,584,104	435,275	116,880	21,249	45,153	75,990			71
20	- Measuring & Regulating Station Expense	S875	875.ST	998,838	572,725	221,092	45,565	9,173	15,940	108,887			35
21	- Measuring & Regulating Station - Industrial	S876	385.ST	59,077	104	33,810	6,430	2,601	6,149	8,125			131
22	- Meter & House Regulator Expense	S878	381-384.ST	2,338,296	1,909,265	396,467	23,345	842	8,354				23
23	- Customer Installation Expense	S879	879.ST	5,303,414	4,899,016	404,398	10,623	2,089	4,537	9,052			25
24	- Other Expense	S880	880.ST	336,925	249,953	58,692	41,352	8,132	17,661	35,234			97
25	- Miscellaneous Distribution Expense	S881	DE.ST	1,311,479	972,942	228,459	41,352	8,132	17,661	7,603			1
26	- Maintenance of Mains	S887	376.ST	12,975	8,012	3,111	653	173	234	648			
27	- Maintenance of Measuring & Regulating Station Equipment	S889	MAINS-1										
28	- Maintenance of Services	S892	385.ST	441,290	253,032	97,679	20,131	4,053	7,043	48,107			16
29	- Maintenance of Meters & House Regulators	S893	893.ST	209,240	367	119,748	22,773	9,212	21,779	28,778			463
30	- Maintenance of Other Equipment	S894	894.ST	180,805	147,631	30,656	1,805	65	646				2
31	Distribution Related S&W (Excl S870, S880, S871, S894)	(18+19+20+21+22+23+26+27+28+29)	*	543,307	116,035	9,578	269	8	114	3			1
32	Distribution Related S&W	(17+24+25+30+31)	*	11,962,780	9,435,139	1,765,882	243,584	49,125	108,008	295,631			747
33	Prod, Trans & Dist Related S&W	(7+8+16+32)	*	15,444,670	11,661,108	2,316,929	346,122	71,440	151,291	395,971			943
34	- Supervision - Customer Accounting	S901	CAE.ST	180,869	151,929	24,229	1,236	428	879	1,905			1
35	- Meter Reading Expense	S902	902.ST	2,197,778	1,752,713	381,023	23,388	6,541	18,267	13,505			14

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

Puget Sound Energy
Allocation of Gas Salary and Wage Expense
Includes Revenue Deficiency and Excludes Gas Costs

Version:	Rebuttal Incl Def & Excl Gas	Category	Category	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class
Run Date:	October 31, 2004	Reference ID #	Allocation Method	Total Allocation	Com & Ind - 31	Com & Ind - 41	Interruptible - 85	Interruptible - 86	Schedule 57 & 87	Transportation SC	CNG		
36	- Customer Records & Collection Expense	S903	903.ST	3,580,290	271,193	10,320	6,547	4,168	59,334	7,248		39	
37	Cust Acct Related S&W	(34+35+36)	*	5,938,937	676,444	34,945	13,516	23,314	74,744	9,838		54	
38	- Customer Assistance Expense	S908	908.ST	525,298	370,372	17,711	5,068	7,977	10,836			5	8,513
39	- Information & Instructional Advertising	S909	CUST_XT	68,769	5,227	147	4	62	1			1	
40	- Demonstrating & Selling Expense	S912	CUST_XT	528,892	40,203	1,129	32	478	11			6	
41	Cust Service S&W	(38+39+40)	*	1,122,959	920,731	18,987	5,104	8,517	10,849			5	8,520
42	- Administrative & General Salaries	S920	920.ST	7,692,449	4,771,948	265,208	72,150	121,074	910,135	171,888		5,306	
43	- Property Insurance	S924	PLTXR.T	140,930	92,972	6,398	1,224	2,631	5,117	1,069		24	
44	- Injuries & Damages	S925	PLTXR.T	212,241	140,017	9,636	1,843	3,963	7,706	1,609		36	
45	- Miscellaneous General Expense	S930	OM.ST	2,555	398	55	12	26	52	10		3	
46	- Maintenance of General Plant	S932	GP.T	49,306	35,106	1,521	327	657	2,090	411		18	
47	- Maintenance of General Plant	S935	GP.T	126,694	90,207	3,909	839	1,688	5,371	1,055		47	
48	Admin & General S&W	(42+43+44+45+46+47)	*	8,224,175	5,132,208	286,727	76,395	130,038	930,472	175,841		5,435	
49	Subtotal Salary & Wages - 710-930 Labor Only	(33+37+41+42+43+44+45)	*	30,554,741	22,694,817	681,351	165,290	310,816	1,404,573	267,786		14,887	
50	Total Salary & Wages	(49+46+47)	*	30,730,741	22,820,130	686,781	166,456	313,161	1,412,034	289,251		14,952	

Puget Sound Energy
Allocation of Gas Salary and Wage Expense
Includes Revenue Deficiency and Excludes Gas Costs

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

Version:	Rebuttal Incl Def & Excl Gas	Category	Summary Class
Run Date:	October 31, 2004	Reference ID #	Rentals

SALARY & WAGES

		Category	Summary Class
OPERATION & MAINTENANCE			
1	- Operation Supervision & Engineering	S710	
2	- Liquefied Petroleum Gas Expense	S717	
3	- Misc Production Expense	S735	
4	- Maintenance of Structures & Improvements	S741	
5	- Maintenance of Production Equipment	S742	
6	Production Related S&W (No Supervision)	(2*3+4+5)	
7	Production Related S&W	(1+6)	
8	- Purchased Gas Expense	S807	
9	- Operation Supervision & Engineering	S814	
10	- Operation Supervision & Engineering	S850	
11	- Mains Expense	S856	
12	- Measuring & Regulating Station Expense	S857	
13	- Maintenance of Structures & Improvements	S862	
14	- Maintenance of Mains	S863	
15	- Maintenance of Other Equipment	S867	
16	Subtotal Transmission	(9*10+11+12+13+14+15)	
17	- Operation Supervision & Engineering	S870	
18	- Distribution Load Dispatching	S871	
19	- Mains & Services Expense	S874	
20	- Measuring & Regulating Station Expense	S875	
21	- Measuring & Regulating Station - Industrial	S876	
22	- Meter & House Regulator Expense	S878	
23	- Customer Installation Expense	S879	
24	- Other Expense	S880	
25	- Miscellaneous Distribution Expense	S881	
26	- Maintenance of Mains	S887	
27	- Maintenance of Measuring & Regulating Station Equipment	S889	
28	- Maintenance of Services	S892	
29	- Maintenance of Meters & House Regulators	S893	
30	- Maintenance of Other Equipment	S894	417,299
31	Distribution Related S&W (Excl S870, S880, S871, S894)	(18*19+20+21+22+23+26+27+28+29)	417,299
32	Distribution Related S&W	(17*24+25+30+31)	417,299
33	Prod. Trans & Dist Related S&W	(7*8+16+32)	417,299
34	- Supervision - Customer Accounting	S901	
35	- Meter Reading Expense	S902	

Puget Sound Energy
Allocation of Gas Salary and Wage Expense
Includes Revenue Deficiency and Excludes Gas Costs

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

Version:	Rebuttal Incl Def & Excl Gas	Category	Summary Class
Run Date:	October 31, 2004	Reference ID #	Rentals
36	- Customer Records & Collection Expense	S903	
37	Cust Acct Related S&W	(34+35+36)	
38	- Customer Assistance Expense	S908	20,728
39	- Information & Instructional Advertising	S909	
40	- Demonstrating & Selling Expense	S912	
41	Cust Service S&W	(38+39+40)	20,728
42	- Administrative & General Salaries	S920	61,094
43	- Property Insurance	S924	4,561
44	- Injuries & Damages	S925	6,869
45	- Miscellaneous General Expense	S930	41
46	- Maintenance of General Plant	S932	1,110
47	- Maintenance of General Plant	S935	2,862
48	Admin & General S&W	(42+43+44+45+46+47)	76,526
49	Subtotal Salary & Wages - 710-930 Labor Only	(33+37+41+42+43+44+45)	510,592
50	Total Salary & Wages	(49+46+47)	514,553

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

Puget Sound Energy
Cost Based Gas Basic Charge
Includes Revenue Deficiency and Excludes Gas Costs

Version:	Rebuttal Incl Def & Excl Gas	Category	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class
Run Date:	October 31, 2004	ID #	Total	Residential	Com & Ind - 31	Com & Ind - 41	Interruptible - 85	Interruptible - 86	Schedule 57 & 87	Transportation SC	CNG	Rentals	
PLANT INVESTMENT													
1	- Services	ID380.00	491,027,307	397,095,639	58,018,737	25,227,417	10,677,281					8,233	
2	- Services - CIAC	ID380.01	-11,235,986	-11,235,986									
3	- Services - Direct Assignment	ID380.02	6,628,107										
4	- Meters	ID381.00	46,583,322	35,203,428	10,509,110	682,165	1,726,141	187,934	4,608,543	293,423		685	
5	- Meters Installation - Direct Assignment	ID382.00	89,697,091	77,338,876	11,598,176	595,232	54,830	164,193				614	
6	- Meters Installation - Direct Assignment	ID382.01	389,318	191,170	139,960	14,342		128,976				140	
7	- House Regulators	ID383.00	9,557,531	7,222,711	2,156,161	139,960		38,559				89	
8	- House Regulator Installation	ID384.00	6,044,226	4,567,675	1,363,566	88,511		24,385				3,830	
9	- Industrial Measuring & Regulator Equipment - Direct Assignment	ID385.00	17,424,400	45,757	10,302,242	1,929,136	692,318	1,634,270	408,675				
10	- Industrial Measuring & Regulator Equipment - Direct Assignment	ID385.01	8,655,402	4,623,179	909,244	455,856	1,080,284		354,321			53,837	
11	Subtotal Service, Meters & Regulators	(1+2+3+4+5+6+7+8+9+10)	664,770,718	510,238,100	98,762,340	29,586,007	2,929,145	13,935,881	8,195,398	1,056,419		67,428	
12	General Plant (GP.T)	GP.T	102,141,240	72,725,315	16,710,541	3,151,302	676,405	1,360,474	4,330,014	850,477		37,805	
13	Prod. Trans & Dist Plant	PTDPT	1,562,433,569	1,030,746,054	298,597,856	70,933,167	13,569,132	29,173,758	56,730,954	11,846,575		267,181	
14	Total Related Other Plant	(11/13*12)	43,458,171	36,000,358	5,527,073	1,314,399	146,014	649,879	625,517	75,841		9,541	
15	Total Distribution Plant	DP.T	1,437,352,756	956,257,982	270,734,131	65,749,423	12,387,401	26,959,107	45,160,227	9,272,693		262,901	
16	- Distribution	ID108.40	-439,123,840	-302,834,412	-85,737,963	-20,821,984	-3,922,928	-8,537,597	-14,301,654	-2,936,541		-30,762	
17	- Distribution - Direct Assignment	ID108.41	-16,391,876									-95,248	
18	Total Dist Accum Depreciation	(16+17)	-455,515,716	-302,834,412	-85,737,963	-20,821,984	-3,922,928	-8,537,597	-14,301,654	-2,936,541		-126,010	
19	Distribution Related Accum Depr	(11/15*18)	-210,674,456	-161,585,741	-31,276,743	-9,369,502	-927,622	-4,413,312	-2,595,375	-334,554		-32,319	
20	General Accum Depreciation	ID108.50	-10,383,174	-7,392,896	-1,698,711	-320,346	-68,760	-138,299	-440,168	-86,455		-3,843	
21	General Related Accum Depr	(11/13*20)	-4,417,743	-3,659,619	-561,855	-133,615	-14,843	-66,063	-63,587	-7,710		-970	
22	Net Plant Investment	(11+14+19+21)	493,136,690	380,993,097	72,450,815	21,397,289	2,132,694	10,106,385	6,161,953	789,997		43,680	
EXPENSES:													
23	- Supr & Engineering	ID870.00	503,902	397,431	74,383	10,260	2,069	4,550	12,448	2,728		31	
24	- Meter & House Regulator	ID878.00	4,451,012	3,634,340	754,685	44,437	1,603	15,903				45	
25	- Customer Installation	ID879.00	4,925,422	4,549,847	375,575	59,599	25,225					19	
26	- Service Maintenance	ID892.00	1,160,032	938,122	137,067	5,708	206	2,043				6	
27	- Meter & House Regulator Maintenance	ID893.00	571,743	466,839	96,941	5,708	790	1,625	3,523	484		3	
28	- Supervision	ID901.00	334,428	280,918	44,799	2,286	46,943	39,043	6,324			10	
29	- Meter Reading	ID902.00	9,408,897	7,701,232	1,511,329	84,734	19,281	46,943	20,326	3,910		51	
30	- Meter Reading - Direct Assignment	ID902.01	252,867	3,973	163,708	18,082	9,474	33,363	189			88	
31	Records & Collections (A/C 903)	ID903.00	7,931,746	7,302,422	602,792	16,931	479	7,166					
32	Subtotal O&M & Customer Expense	(23+24+25+26+27+28+29+30+31)	29,540,069	25,275,124	3,761,280	242,038	33,903	136,816	77,018	13,635		254	

Puget Sound Energy
Cost Based Gas Basic Charge
Includes Revenue Deficiency and Excludes Gas Costs

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

Version:	Rebuttal Incl Def & Excl Gas	Category	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class	Summary Class		
Run Date:	October 31, 2004	ID #	Allocation	Total	Residential	Com & Ind - 31	Com & Ind - 41	Interruptible - 85	Interruptible - 86	Schedule 57 & 87	Transportation	SC	CNG	Rentals
33	Total Admin & General	AGE.T	32,005,269	21,363,313	5,253,609	971,524	444,128	256,118	444,128	2,813,661	529,843	529,843	22,134	350,938
34	Total Prod, Gas, Stor, Trans Dist & Cust Exp	PTDC.T	49,234,414	37,736,193	7,659,001	1,058,230	495,942	238,164	495,942	1,001,673	186,718	186,718	66,165	792,329
35	Related Admin & General	((32/34)*33)	19,202,785	14,308,820	2,580,009	222,207	122,522	36,459	122,522	216,342	38,693	38,693	85	85
36	- Distribution Depreciation Exp	ID403.04	42,327,572	29,190,502	8,264,365	2,007,051	822,947	378,135	822,947	1,378,550	283,056	283,056	2,965	8,284,422
37	- Distribution - Direct Assign Depr Exp	ID403.05	8,288,007	29,190,502	8,264,365	2,007,051	822,947	378,135	822,947	1,378,550	283,056	283,056	3,585	8,284,422
38	Total Distribution Depr Exp	(36+37)	50,615,579	15,575,406	3,014,796	903,135	425,403	89,414	425,403	250,171	32,248	32,248	6,550	1,680
39	Related Distribution Depr Expense	((11/15)*38)	23,409,532	15,575,406	3,014,796	903,135	425,403	89,414	425,403	250,171	32,248	32,248	1,680	1,680
40	Total Depreciation Expense	DEP.T	57,876,314	34,027,552	9,643,221	2,261,664	933,788	434,647	933,788	1,815,102	374,290	374,290	8,191	8,377,859
41	General Depr Expense	ID403.06	4,151,421	2,955,842	679,182	128,081	55,295	27,492	55,295	175,989	34,567	34,567	1,537	93,437
42	Depreciation Net of General Exp	(40-41)	53,724,893	31,071,710	8,964,039	2,133,583	878,493	407,156	878,493	1,639,113	339,723	339,723	6,654	8,284,422
43	Related General Depr Expense	((39/42)*41)	1,808,897	1,481,684	228,423	54,216	26,776	6,037	26,776	26,860	3,281	3,281	388	388
44	Total Related Expenses	((32+35+39+43)	73,961,283	56,641,034	9,584,507	1,421,597	711,518	165,814	711,518	570,391	87,858	87,858	2,406	2,406
45	Number of Customers	ANN_CUST	7,544,172	6,945,600	573,336	16,104	456	7,78%	6,816	1,596	180	180	84	84
46	Cost of Capital (Net of Tax)	7.78%	7.78%	7.78%	7.78%	7.78%	7.78%	7.78%	7.78%	7.78%	7.78%	7.78%	7.78%	7.78%
47	Conversion Factor	0.5951708	0.5951708	0.5951708	0.5951708	0.5951708	0.5951708	0.5951708	0.5951708	0.5951708	0.5951708	0.5951708	0.5951708	0.5951708
48	1-FIT Rate	65%	65%	65%	65%	65%	65%	65%	65%	65%	65%	65%	65%	65%
49	\$ per Month Customer for Plant Investment	((22*46)/47)/45	\$ 8.54	\$ 7.17	\$ 16.52	\$ 173.67	\$ 193.81	\$ 611.33	\$ 193.81	\$ 504.66	\$ 573.67	\$ 573.67	\$ 67.97	\$ 67.97
50	\$ per Month Customer for Expenses	((44*48/47)/45)	\$ 10.71	\$ 8.91	\$ 18.26	\$ 96.41	\$ 114.01	\$ 397.13	\$ 114.01	\$ 390.31	\$ 533.06	\$ 533.06	\$ 31.29	\$ 31.29
51	TOTAL MONTHLY BASIC CHARGE	(49+50)	\$ 19.25	\$ 16.08	\$ 34.77	\$ 270.08	\$ 307.82	\$ 1,008.45	\$ 307.82	\$ 894.97	\$ 1,106.73	\$ 1,106.73	\$ 99.26	\$ 99.26

Cost Base Customer Charge
Includes Revenue Deficiency and Excludes Gas Costs