

**EXHIBIT NO. ___(GJZ-3)
DOCKET NO. UE-072300/UG-072301
2007 PSE GENERAL RATE CASE
WITNESS: GREG J. ZELLER**

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

PUGET SOUND ENERGY, INC.,

Respondent.

**Docket No. UE-072300
Docket No. UG-072301**

**FIRST EXHIBIT (NONCONFIDENTIAL) TO THE
PREFILED SUPPLEMENTAL DIRECT TESTIMONY OF
GREG J. ZELLER
ON BEHALF OF PUGET SOUND ENERGY, INC.**

APRIL 11, 2008

BWP0221.03 Cost Element Detail LO w AFUDC_STORM1

Last Refreshed 11/21/2007 13:58:54
Status of Data 11/21/2007 01:37:02

CO Order
IM Node
Leading Order
MATCode
Project
Resp Cost Ctr
WBS Element (CO Or
Key Figures
Fiscal year/period
Cost Element

Approval FY 1998
Program Def. Puget Sound Energy
Restricted Order Ind #, N
Cost Element Direct Charges, Corporate Items, Indirect Charges
Controlling area Puget Sound Energy
Fiscal year/period K1/001/2006..K1/009/2007
Fiscal Year Variant K1
CO Order 2006 Storm Deferrals, 2007 Storm Deferrals, 2006 Storm Damage No, 2006 Storm Damage Ca, 2007 Storm Damage No, 2007 Storm Damage De..

Order Group	Event	2006	2007	Total 1/1/2006 to 9/30/2007*	Customers Out**
Storm Damage NonDeferred O&M Tree					
STM0106NQ	01-01-06 Storm, Non-Qualifying OM	\$ 23,666		\$ 23,666	32,309
STM0106NQ3	Jan 10 2006 Storm Damage NonDeferred O&M	\$ 286,769		\$ 286,769	4,560
STM0106NQ4	Jan 28 2006 Storm Damage NonDeferred O&M	\$ 265,791		\$ 265,791	7,460
STM0106NQ2	01-31-06 Storm, Non-Qualifying OM	\$ 36,800		\$ 36,800	27,000
STM0206NQ	Feb 3 2006 Storm Damage NonDeferred O&M	\$ 443,785		\$ 443,785	246,650
STM0206NQ3	02-10-06 Storm, Non-Qualifying OM	\$ 18,964		\$ 18,964	20,000
STM0206NQ2	Feb 17 2006 Storm Damage NonDeferred OM	\$ 134,885		\$ 134,885	89,075
STM0206NQ4	Feb 27 2006 Storm Damage NonDeferred O&M	\$ 58,861		\$ 58,861	9,460
STM0306NQ	Mar 8 2006 Storm Damage NonDeferred O&M	\$ 38,982		\$ 38,982	20,000
STM1006NQ	Oct 29 2006 Storm Damage NonDeferred O&M	\$ 119,186	\$ 2,831	\$ 122,016	4,500
STM1106NQ	Nov 3 2006 Storm Damage NonDeferred O&M	\$ 278,964	\$ 33,340	\$ 312,304	7,800
STM1106NQ5	Nov 10 2006 Storm Damage NonDeferred O&M	\$ 278,395	\$ 6,101	\$ 284,495	26,355
STM1106NQ2	Nov 13 2006 Storm Damage NonDeferred O&M	\$ 87,272	\$ 976	\$ 88,248	45,000
STM1106NQ3	Nov 15 2006 Storm Damage NonDeferred O&M	\$ 422,960	\$ 20,555	\$ 443,515	179,600
STM1106NQ6	Nov 19 2006 Storm Damage NonDeferred O&M	\$ 188,505	\$ 2,767	\$ 191,273	10,350
STM1106NQ4	Nov 26 2006 Storm Damage NonDeferred O&M	\$ 273,586	\$ 52,159	\$ 325,745	48,470
STM1206NQ	Dec 11 2006 Storm Damage NonDeferred O&M	\$ 10,288	\$ 13,485	\$ 23,773	34,980
STM1206NQ2	Dec 13 2006 Storm Damage NonDeferred O&M	\$ 778,392	\$ 595,595	\$ 1,373,987	700,000
STM0107NQ	Jan 2 2007 Storm Damage NonDeferred O&M		\$ 50,990	\$ 50,990	24,050
STM0107NQ2	Jan 5 2007 Storm Damage NonDeferred O&M		\$ 79,342	\$ 79,342	43,320
STM0107NQ3	Jan 9 2007 Storm Damage NonDeferred O&M		\$ 128,929	\$ 128,929	56,800
STM0307NQ	Mar 11 2007 Storm Damage NonDeferred O&M		\$ 480,991	\$ 480,991	17,000
Total Storm Damage NonDeferred O&M				\$ 5,214,112	
Storm Damage Deferrable O&M Tree					
STM0106Q	01-01-06 Storm, Qualifying OM	\$ 218,388		\$ 218,388	
STM0106Q2	01-31-06 Storm, Qualifying OM	\$ 646,111		\$ 646,111	
STM0206Q	Feb 3 2006 Storm Damage Deferrable O&M	\$ 9,424,057	\$ (41)	\$ 9,424,017	
STM0206Q3	02-10-06 storm, Qualifying OM	\$ 476,969		\$ 476,969	
STM0206Q2	Feb 17 2006 Storm Damage Deferrable O&M	\$ 3,325,962	\$ 22	\$ 3,325,984	
STM0306Q	Mar 8 2006 Storm Damage Deferrable O&M	\$ 463,617		\$ 463,617	
STM1106Q2	Nov 3 2006 Storm Damage Deferrable O&M	\$ 1,487,076	\$ (389,993)	\$ 1,097,083	
STM1106Q3	Nov 15 2006 Storm Damage Deferrable O&M	\$ 7,940,470	\$ 432,741	\$ 8,373,211	
STM1106Q4	Nov 26 2006 Storm Damage Deferrable O&M	\$ 5,200,046	\$ 828,052	\$ 6,028,097	
STM1206Q	Dec 11 2006 Storm Damage Deferrable O&M	\$ 1,492,175	\$ (19,073)	\$ 1,473,102	
STM1206Q2	Dec 13 2006 Storm Damage Deferrable O&M***	\$ 63,941,700	\$ 15,908,146	\$ 79,849,845	
STM0107Q	Jan 2 2007 Storm Damage Deferrable O&M		\$ 1,388,915	\$ 1,388,915	
STM0107Q2	Jan 5 2007 Storm Damage Deferrable O&M		\$ 2,675,882	\$ 2,675,882	
STM0107Q3	Jan 9 2007 Storm Damage Deferrable O&M		\$ 3,716,523	\$ 3,716,523	
Total Storm Damage Deferrable O&M				\$ 119,157,744	
Storm Damage Capital Order Tree					
STM0106CP3	Jan 10 2006 Storm Damage Capital Orders	\$ 7,409		\$ 7,409	
STM0106CP4	Jan 28 2006 Storm Damage Capital Orders	\$ 8,042		\$ 8,042	
STM0106CP2	01-31-06 Storm, Capital	\$ 84,212		\$ 84,212	
STM0206CP	Feb 3 2006 Storm Damage Capital Orders	\$ 298,241	\$ 21,594	\$ 319,834	
STM0206CP3	02-10-06 Storm, Capital	\$ 113,163		\$ 113,163	
STM0206CP2	Feb 17 2006 Storm Damage Capital Orders	\$ 241,986		\$ 241,986	
STM0206CP4	Feb 27 2006 Storm Damage Capital Orders	\$ 1,624		\$ 1,624	
STM0306CP	Mar 8 2006 Storm Damage Capital Orders	\$ 3,929		\$ 3,929	
STM1006CP	Oct 29 2006 Storm Damage Capital Orders	\$ 2,088		\$ 2,088	
STM1106CP	Nov 3 2006 Storm Damage Capital Orders	\$ 42,637	\$ 9,221	\$ 51,858	
STM1106CP5	Nov 10 2006 Storm Damage Capital Orders	\$ 29,863	\$ 286	\$ 30,150	
STM1106CP2	Nov 13 2006 Storm Damage Capital Orders	\$ 26,308	\$ 5	\$ 26,313	
STM1106CP3	Nov 15 2006 Storm Damage Capital Orders	\$ 521,289	\$ 54,765	\$ 576,054	
STM1106CP6	Nov 19 2006 Storm Damage Capital Orders	\$ 18,541	\$ 1,066	\$ 19,607	
STM1106CP4	Nov 26 2006 Storm Damage Capital Orders	\$ 197,468	\$ 48,260	\$ 245,729	
STM1206CP	Dec 11 2006 Storm Damage Capital Orders	\$ 11,697	\$ 69,875	\$ 81,572	
STM1206CP2	Dec 13 2006 Storm Damage Capital Orders***	\$ 6,531,885	\$ 2,859,626	\$ 9,391,511	
STM0107CP	Jan 2 2007 Storm Damage Capital Orders		\$ 86,437	\$ 86,437	
STM0107CP2	Jan 5 2007 Storm Damage Capital Orders		\$ 147,771	\$ 147,771	
STM0107CP3	Jan 9 2007 Storm Damage Capital Orders		\$ 181,228	\$ 181,228	
STM0307CP	Mar 11 2007 Storm Damage Capital Orders		\$ 53,885	\$ 53,885	
Total Storm Damage Capital Orders				\$ 11,674,401	
Total Deferrable O&M O&M Storms				\$ 119,157,744	
Non-deferrable Charges				\$ 5,214,112	
Total Capital Charges				\$ 11,674,401	

* Per PSE Business Warehouse 11/21/7

**Per PSE Emergency Planning, Event Customers Out shown on Non Deferred O&M Tree only

***December 13, 2006 event charges adjusted to reflect the March 2008 removal of conductor, conductor installation costs, and misc. T&D assets from the deferral account.

