

**EXHIBIT NO. ___(GJZ-4)
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**

**SECOND 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 On
 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	Test Year Event	2006	2007	Total 10/1/2006 to 9/30/2007*	Customers Out**
Storm Damage NonDeferred O&M Tree						
STM0106NQ	01-01-06 Storm, Non-Qualifying OM	N	\$ -	\$ -	\$ -	32,309
STM0106NQ3	Jan 10 2006 Storm Damage NonDeferred O&M	N	\$ -	\$ -	\$ -	4,560
STM0106NQ4	Jan 28 2006 Storm Damage NonDeferred O&M	N	\$ -	\$ -	\$ -	7,460
STM0106NQ2	01-31-06 Storm, Non-Qualifying OM	N	\$ -	\$ -	\$ -	27,000
STM0206NQ	Feb 3 2006 Storm Damage NonDeferred O&M	N	\$ -	\$ -	\$ -	246,650
STM0206NQ3	02-10-06 Storm, Non-Qualifying OM	N	\$ -	\$ -	\$ -	20,000
STM0206NQ2	Feb 17 2006 Storm Damage NonDeferred OM	N	\$ -	\$ -	\$ -	89,075
STM0206NQ4	Feb 27 2006 Storm Damage NonDeferred O&M	N	\$ -	\$ -	\$ -	9,460
STM0306NQ	Mar 8 2006 Storm Damage NonDeferred O&M	N	\$ -	\$ -	\$ -	20,000
STM1106NQ	Oct 29 2006 Storm Damage NonDeferred O&M	Y	\$ 119,186	\$ 2,831	\$ 122,016	4,500
STM1106NQ	Nov 3 2006 Storm Damage NonDeferred O&M	Y	\$ 278,964	\$ 33,340	\$ 312,304	7,800
STM1106NQ5	Nov 10 2006 Storm Damage NonDeferred O&M	Y	\$ 278,395	\$ 6,101	\$ 284,495	26,355
STM1106NQ2	Nov 13 2006 Storm Damage NonDeferred O&M	Y	\$ 87,272	\$ 976	\$ 88,248	45,000
STM1106NQ3	Nov 15 2006 Storm Damage NonDeferred O&M	Y	\$ 422,960	\$ 20,555	\$ 443,515	179,600
STM1106NQ6	Nov 19 2006 Storm Damage NonDeferred O&M	Y	\$ 188,505	\$ 2,767	\$ 191,273	10,350
STM1106NQ4	Nov 26 2006 Storm Damage NonDeferred O&M	Y	\$ 273,586	\$ 52,159	\$ 325,745	48,470
STM1206NQ	Dec 11 2006 Storm Damage NonDeferred O&M	Y	\$ 10,288	\$ 13,485	\$ 23,773	34,980
STM1206NQ2	Dec 13 2006 Storm Damage NonDeferred O&M	Y	\$ 778,392	\$ 595,595	\$ 1,373,987	700,000
STM0107NQ	Jan 2 2007 Storm Damage NonDeferred O&M	Y	\$ -	\$ 50,990	\$ 50,990	24,050
STM0107NQ2	Jan 5 2007 Storm Damage NonDeferred O&M	Y	\$ -	\$ 79,342	\$ 79,342	43,320
STM0107NQ3	Jan 9 2007 Storm Damage NonDeferred O&M	Y	\$ -	\$ 128,929	\$ 128,929	56,800
STM0307NQ	Mar 11 2007 Storm Damage NonDeferred O&M	Y	\$ -	\$ 480,991	\$ 480,991	17,000
Total Test Year Storm Damage NonDeferred O&M					\$ 3,905,610	

Storm Damage Deferrable O&M Tree						
STM0106Q	01-01-06 Storm, Qualifying OM	N	\$ -	\$ -	\$ -	-
STM0106Q2	01-31-06 Storm, Qualifying OM	N	\$ -	\$ -	\$ -	-
STM0206Q	Feb 3 2006 Storm Damage Deferrable O&M	N	\$ 807	\$ (41)	\$ 767	-
STM0206Q3	02-10-06 storm, Qualifying OM	N	\$ -	\$ -	\$ -	-
STM0206Q2	Feb 17 2006 Storm Damage Deferrable O&M	N	\$ 7,334	\$ 22	\$ 7,356	-
STM0306Q	Mar 8 2006 Storm Damage Deferrable O&M	N	\$ -	\$ -	\$ -	-
STM1106Q2	Nov 13 2006 Storm Damage Deferrable O&M	Y	\$ 1,487,076	\$ (389,993)	\$ 1,097,083	-
STM1106Q3	Nov 15 2006 Storm Damage Deferrable O&M	Y	\$ 7,940,470	\$ 432,741	\$ 8,373,211	-
STM1106Q4	Nov 26 2006 Storm Damage Deferrable O&M	Y	\$ 5,200,046	\$ 828,052	\$ 6,028,097	-
STM1206Q	Dec 11 2006 Storm Damage Deferrable O&M	Y	\$ 1,492,175	\$ (19,073)	\$ 1,473,102	-
STM1206Q2	Dec 13 2006 Storm Damage Deferrable O&M****	Y	\$ 63,941,700	\$ 15,908,146	\$ 79,849,845	-
STM0107Q	Jan 2 2007 Storm Damage Deferrable O&M	Y	\$ -	\$ 1,388,915	\$ 1,388,915	-
STM0107Q2	Jan 5 2007 Storm Damage Deferrable O&M	Y	\$ -	\$ 2,675,882	\$ 2,675,882	-
STM0107Q3	Jan 9 2007 Storm Damage Deferrable O&M	Y	\$ -	\$ 3,716,523	\$ 3,716,523	-
Total Test Year Storm Damage Deferrable O&M					\$ 104,610,781	

Order Group	Event	Test Year Event	2006	2007	Total 10/1/2006 to 9/30/2007*
Storm Damage Capital Order Tree					
STM0106CP3	Jan 10 2006 Storm Damage Capital Orders	N	\$ -	\$ -	\$ -
STM0106CP4	Jan 28 2006 Storm Damage Capital Orders	N	\$ -	\$ -	\$ -
STM0106CP2	01-31-06 Storm, Capital	N	\$ -	\$ -	\$ -
STM0206CP	Feb 3 2006 Storm Damage Capital Orders	N	\$ 679	\$ 21,594	\$ 22,273
STM0206CP3	02-10-06 Storm, Capital	N	\$ 238	\$ -	\$ 238
STM0206CP2	Feb 17 2006 Storm Damage Capital Orders	N	\$ 138	\$ -	\$ 138
STM0206CP4	Feb 27 2006 Storm Damage Capital Orders	N	\$ -	\$ -	\$ -
STM0306CP	Mar 8 2006 Storm Damage Capital Orders	N	\$ -	\$ -	\$ -
STM1106CP	Oct 29 2006 Storm Damage Capital Orders	Y	\$ 2,088	\$ -	\$ 2,088
STM1106CP	Nov 3 2006 Storm Damage Capital Orders	Y	\$ 42,637	\$ 9,221	\$ 51,858
STM1106CP5	Nov 10 2006 Storm Damage Capital Orders	Y	\$ 29,863	\$ 286	\$ 30,150
STM1106CP2	Nov 13 2006 Storm Damage Capital Orders	Y	\$ 26,308	\$ 5	\$ 26,313
STM1106CP3	Nov 15 2006 Storm Damage Capital Orders	Y	\$ 521,289	\$ 54,765	\$ 576,054
STM1106CP6	Nov 19 2006 Storm Damage Capital Orders	Y	\$ 18,541	\$ 1,066	\$ 19,607
STM1106CP4	Nov 26 2006 Storm Damage Capital Orders	Y	\$ 197,468	\$ 48,260	\$ 245,729
STM1206CP	Dec 11 2006 Storm Damage Capital Orders	Y	\$ 11,697	\$ 69,875	\$ 81,572
STM1206CP2	Dec 13 2006 Storm Damage Capital Orders****	Y	\$ 6,531,885	\$ 2,859,626	\$ 9,391,511
STM0107CP	Jan 2 2007 Storm Damage Capital Orders	Y	\$ -	\$ 86,437	\$ 86,437
STM0107CP2	Jan 5 2007 Storm Damage Capital Orders	Y	\$ -	\$ 147,771	\$ 147,771
STM0107CP3	Jan 9 2007 Storm Damage Capital Orders	Y	\$ -	\$ 181,228	\$ 181,228
STM0307CP	Mar 11 2007 Storm Damage Capital Orders	Y	\$ -	\$ 53,885	\$ 53,885
Total Test Year Storm Damage Capital					\$ 10,916,850

Total Deferrable O&M Test Year O&M Storms - Before expensed first \$7M Threshold		\$ 104,610,781
Less \$7M Threshold		\$ (7,000,000)
Total 12ME Sept '07 Deferrable Storms		\$ 97,610,781
Test Year O&M Summary		
\$7M Storm Threshold		\$ 7,000,000
Non-deferrable Charges		\$ 3,905,610
Over-Expense of 2006 Qualified Events		\$ 90,290
Storm Charges Not Included in PSE Storm Order Groups***		\$ 458
Total Test Year O&M Storm Charges (ties to SAP AI_STORMOM)		\$ 10,996,358
Total Test Year Capital Charges		\$ 10,916,850

* Per PSE Business Warehouse 11/21/7

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

***PSE created the Storm Order Group during 2006 to track individual event costs. PSE is working to improve processes to have all charges included in Order Groups.

****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.