

EXHIBIT NO. ___(WJE-4)
DOCKET NO. UE-082128
WITNESS: W. JAMES ELSEA

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of the Petition of

PUGET SOUND ENERGY, INC.

For a Determination of Emissions Compliance and
Proposed Accounting Treatment For the Mint Farm
Energy Center; or, Alternatively For an Accounting
Order

Docket No. UE-082128

**THIRD EXHIBIT (NONCONFIDENTIAL) TO THE
PREFILED DIRECT TESTIMONY OF
W. JAMES ELSEA
ON BEHALF OF PUGET SOUND ENERGY, INC.**

FEBRUARY 13, 2009

Mint Farm Energy Center estimated variable cost components of fuel, fuel transportation, and electric transmission expense, for the twelve-month period ended December 31, 2009

LINE NO.	DESCRIPTION	MWh	ADJUSTED RATE YEAR
1	<u>PCA VARIABLE COSTS</u>		
2	FIXED GAS TRANSPORTATION		\$8,899,752
3	FIXED ELECTRIC TRANSMISSION		5,319,117
4	VARIABLE ELECTRIC TRANSPORTATION		339,893
5	FUEL (including variable gas transportation)		34,493,650
6	PCA VARIABLE COSTS		<u>49,052,412</u>
7			
8	OFFSETTING BENEFITS		
9	REDUCED PURCHASES	561,714	<u>35,751,230</u>
10	NET VARIABLE COSTS		<u><u>\$13,301,182</u></u>