

**EXHIBIT NO. ___(CRC-3)
DOCKET NO. UE-072300/UG-072301
2007 PSE GENERAL RATE CASE
WITNESS: C. RICHARD CLARKE**

**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 DIRECT TESTIMONY OF
C. RICHARD CLARKE
ON BEHALF OF PUGET SOUND ENERGY, INC.**

REVISED MAY 7, 2008

PUGET SOUND ENERGY

BELLEVUE, WASHINGTON

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC, GAS AND COMMON PLANT
AS OF DECEMBER 31, 2006



Gannett Fleming
Valuation and Rate Division

PUGET SOUND ENERGY

Bellevue, Washington

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC, GAS AND COMMON PLANT
AS OF DECEMBER 31, 2006

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania



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November 27, 2007

Puget Sound Energy
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Attention Mr. Bruce Bollert
Manager, Property Accounting

Ladies & Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric, gas and common plant of Puget Sound Energy as of December 31, 2006. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual and accrued depreciation, the statistical support for the service life and net salvage estimates, and the detailed tabulations of annual and accrued depreciation.

Respectfully submitted,

GANNETT FLEMING, INC.

A handwritten signature in black ink, appearing to read "Richard Clarke".

RICHARD CLARKE
Director, Western U. S. Services
Valuation and Rate Division

RC:krm

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PART I. INTRODUCTION

PUGET SOUND ENERGY

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC, GAS AND COMMON PLANT AS OF DECEMBER 31, 2006

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for Puget Sound Energy (“Company”) as applied to electric, gas and common plant in service as of December 31, 2006. It relates to the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates related to current electric, gas and common plant in service.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2006; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the electric and gas industry, including knowledge of service life and salvage estimates used for other electric and gas properties.

PLAN OF REPORT

Part I includes brief statements of the scope and basis of the study. Part II presents descriptions of the methods used in the service life and salvage studies and the methods and procedures used in the calculation of depreciation. Part III presents the results of the study, including summary tables, survivor curve charts and life tables resulting from the

simulation method of analysis; tabular results of the historical net salvage analyses; and detailed tabulations of the calculated remaining lives and annual accruals.

BASIS OF STUDY

Depreciation

The annual and accrued depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group.

The underlying methods and procedures utilized in this depreciation study are the same as the existing parameters for the electric and gas transmission, distribution and general plant accounts. The calculation of depreciation for Electric Production Plant is determined by using the average service life procedure with the life span technique. The average service life procedure with the life span technique was also used for the calculation of depreciation for Manufactured Gas Production Plant, Underground Gas Storage and Liquefied Natural Gas Plant. This study does not reflect interim additions for production plant. For certain general plant accounts, amortization accounting has been utilized which will be described later in this report.

Survivor Curve and Net Salvage Estimates

The procedure for estimating survivor curves, which define service lives and remaining lives, consisted of compiling historical service life data for the plant accounts or other depreciable groups, analyzing the historical data base through the use of accepted techniques, and forecasting the survivor characteristics for each depreciable account or group. These forecasts were based on interpretations of the historical data analyses and

the probable future. The combination of the historical data and the estimated future trend yields a complete pattern of life characteristics, i.e., a survivor curve, from which the average service life and remaining service life are derived.

The historical data analyzed for life estimation purposes were compiled through 2006 from the Company's plant accounting records. Such data included plant additions, retirements, transfers and other activity recorded by the Company for each of its plant accounts and subaccounts.

The estimates of net salvage by account incorporated a review of experienced costs of removal and salvage related to plant retirements, and consideration of trends exhibited by the historical data. Each component of net salvage, i.e., cost of removal and salvage, was stated in dollars and as a percent of retirement. The results of the salvage analysis is presented within this study.

An understanding of the function of the plant and information with respect to the reasons for past retirements and the expected causes of future retirements was obtained through field trips and discussions with operating and management personnel. The supplemental information obtained in this manner was considered in the interpretation and extrapolation of the statistical analyses.

Calculation of Depreciation

The depreciation accrual rates were calculated using the straight line method, the remaining life basis and the average service life depreciation procedure. The life span technique was used for certain electric production and gas facilities. In this technique an average date of final retirements was estimated for each such facility and the estimated survivor curves applied to each vintage were truncated at ages coinciding with the date of

the final retirement. For certain general plant accounts accrual rates were based on amortization periods relating to the property within those accounts.

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PART II. METHODS USED IN
THE ESTIMATION OF DEPRECIATION

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

DEPRECIATION

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance.

Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, requirements of public authorities, and, in the case of natural gas companies, the exhaustion of natural resources.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual depreciation based on the straight line method requires the estimation of average life and salvage. These subjects are discussed in the sections which follow.

SERVICE LIFE AND NET SALVAGE ESTIMATION

Average Service Life

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. A discussion of the general concept of survivor curves is presented. Also, the Iowa type survivor curves are reviewed.

Survivor Curves

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval and is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

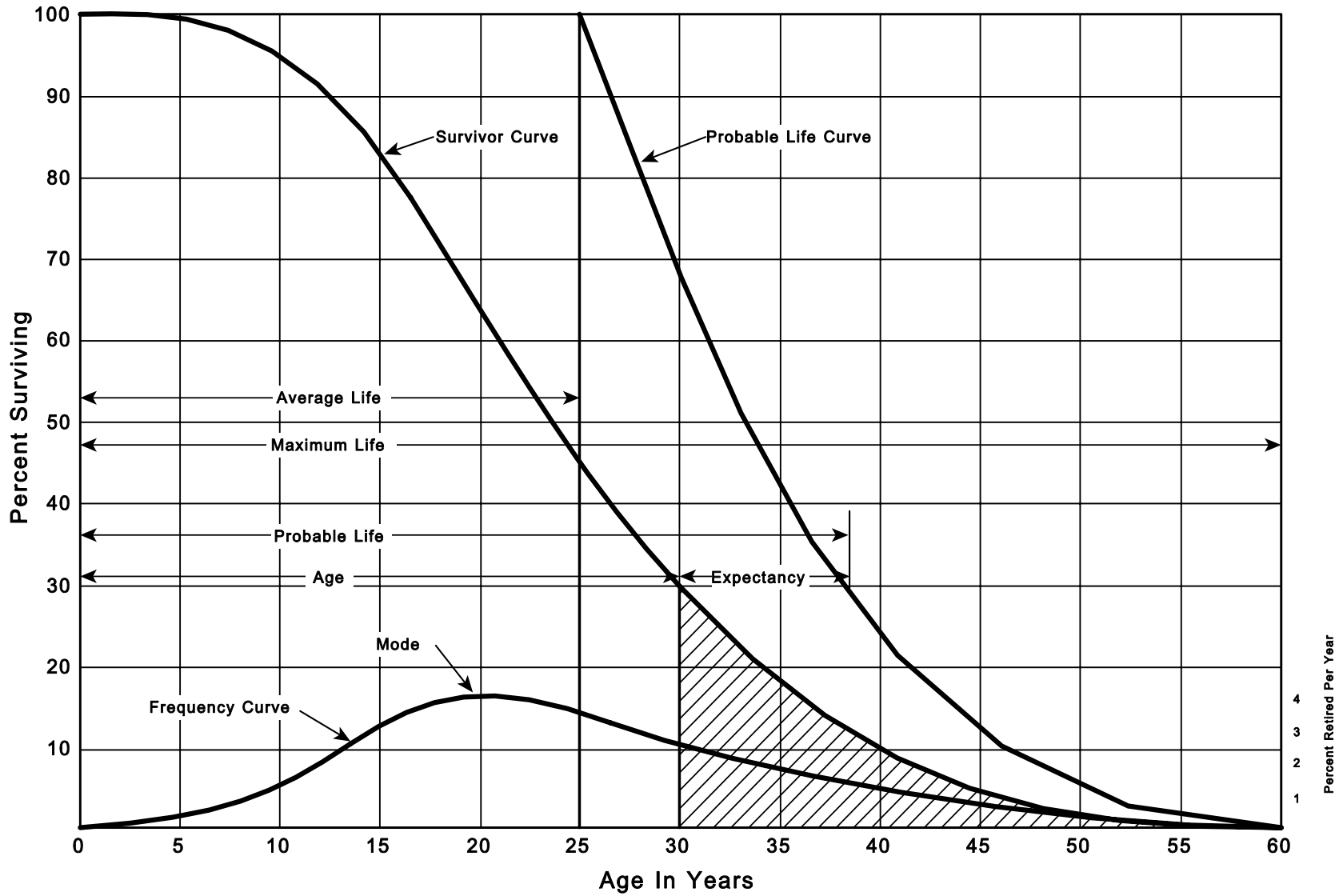


Figure 1. A Typical Survivor Curve and Derived Curves

Iowa Type Curves. The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.¹ These type curves have also been presented in subsequent Experiment Station

¹Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

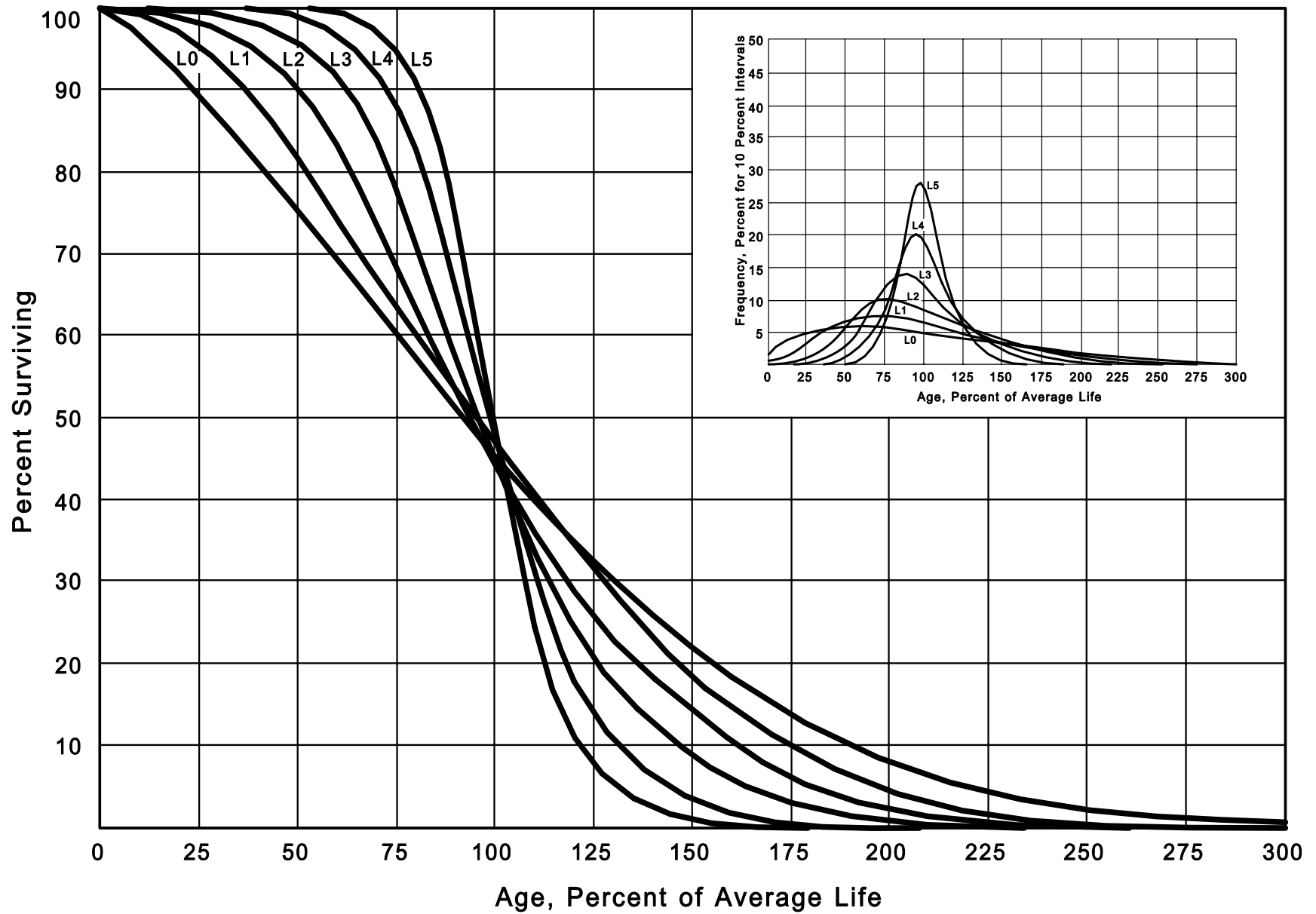


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

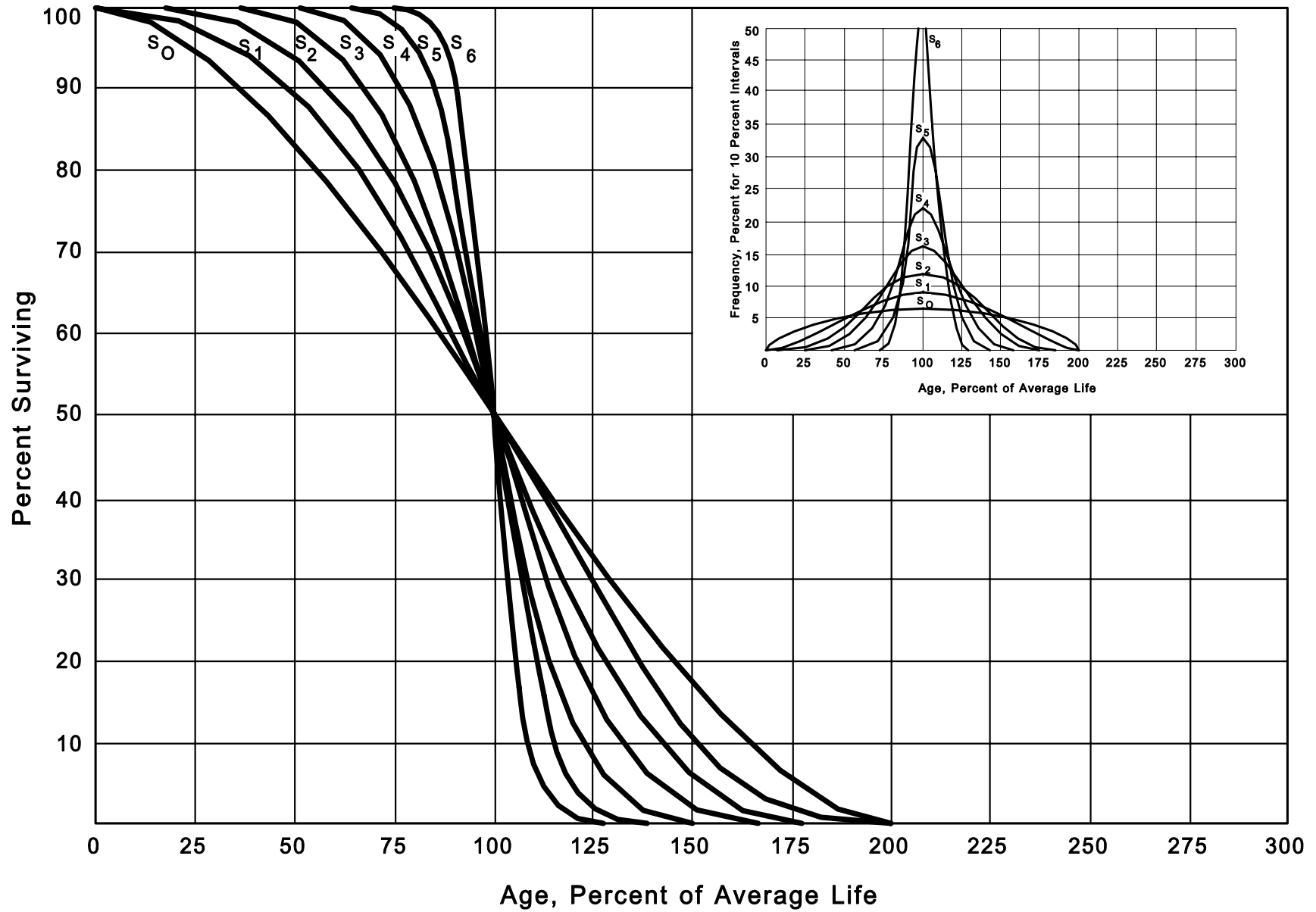


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

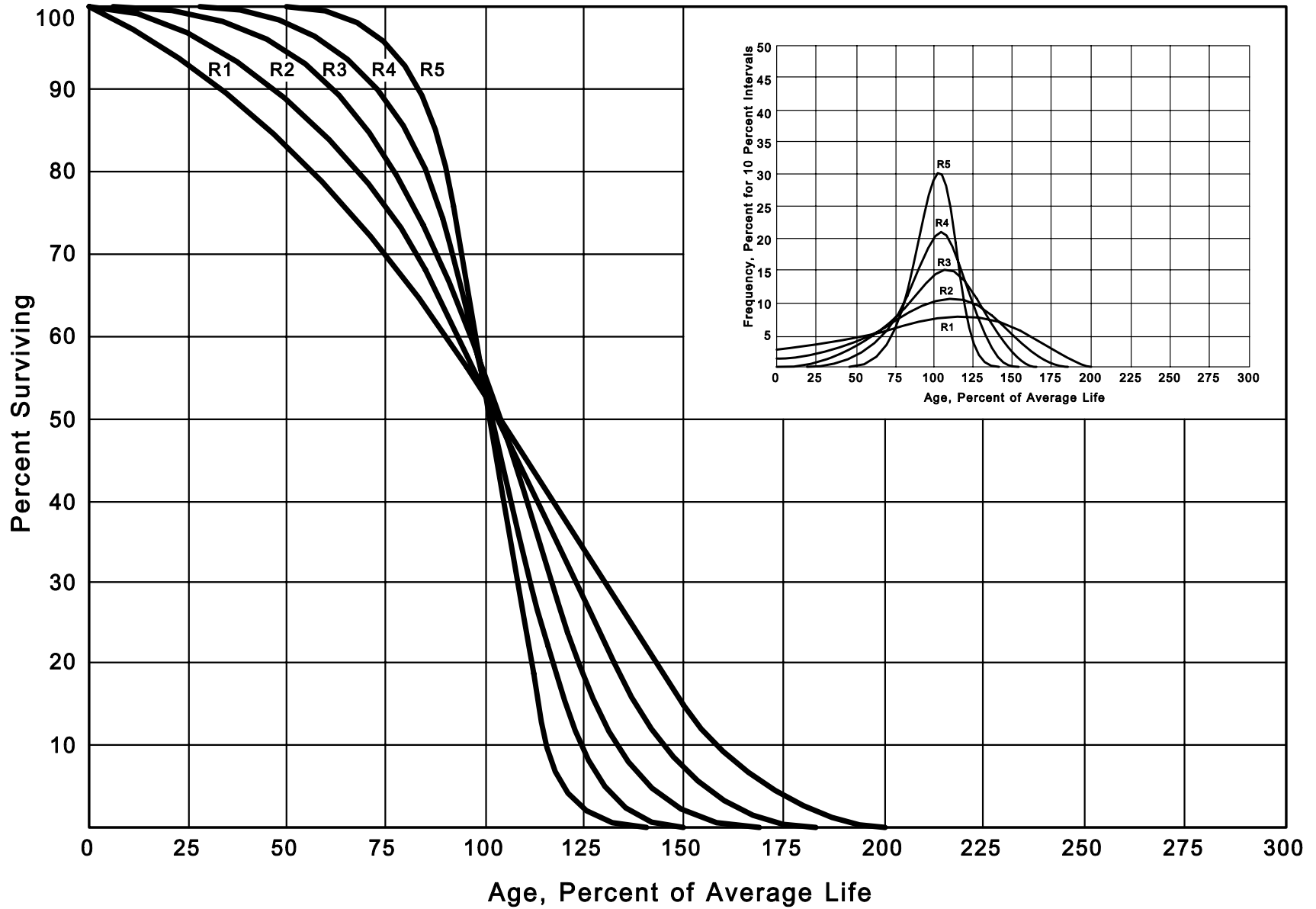


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

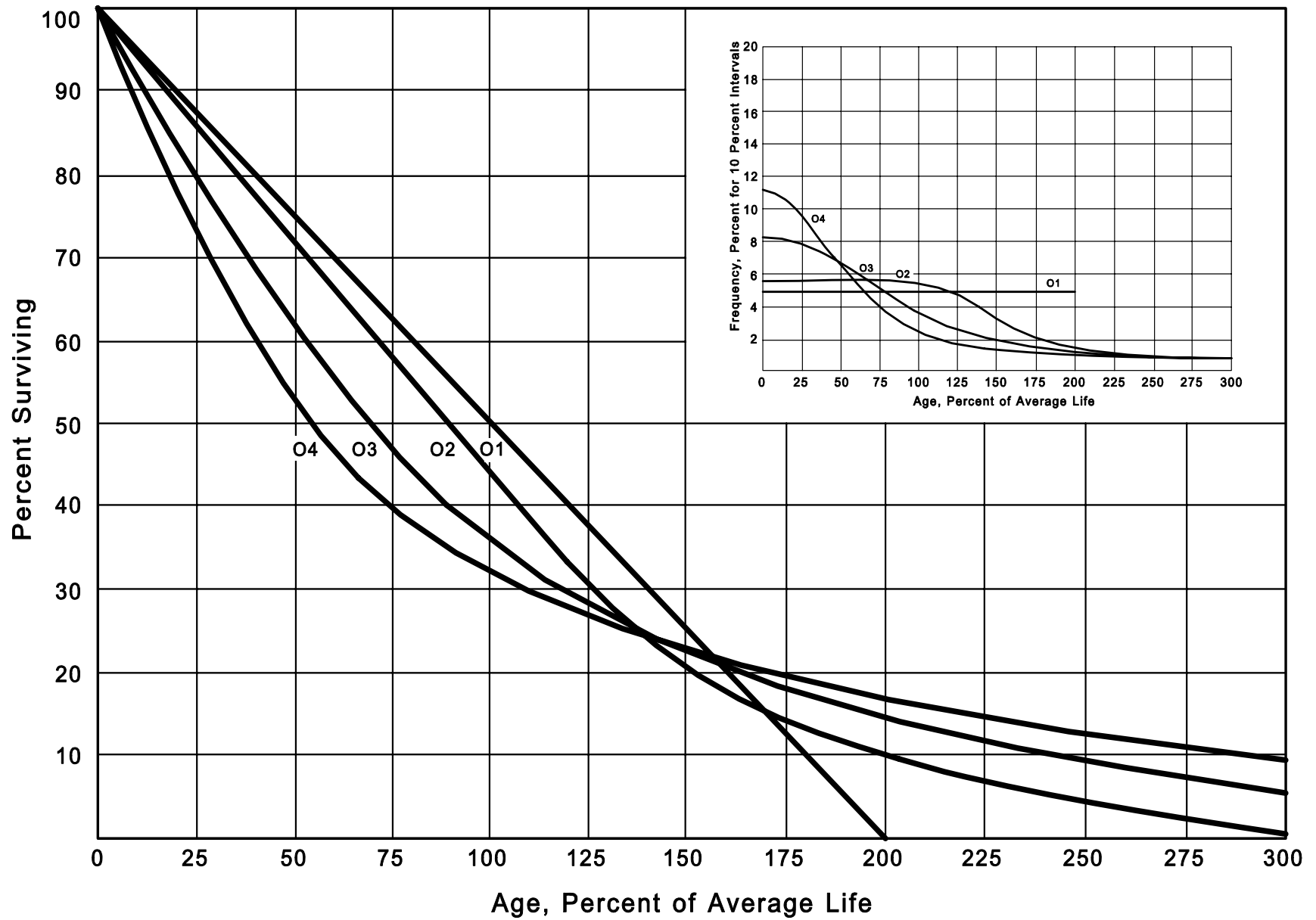


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

bulletins and in the text, "Engineering Valuation and Depreciation."² In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis³ presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available or for which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop an original stub survivor curve. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"⁴ "Engineering Valuation and Depreciation,"⁵ and "Depreciation Systems."⁶

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginnings of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of

²Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

³Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

⁴Winfrey, Robley, Supra Note 1.

⁵Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

⁶Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994

years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records. The property group used to illustrate the retirement rate method is observed for the experience band 1997-2006 during which there were placements during the years 1992-2006. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Tables 1 and 2 on pages II-12 and II-13. In Table 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 1992 were retired in 1997. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age

TABLE 1. RETIREMENTS FOR EACH YEAR 1997-2006
SUMMARIZED BY AGE INTERVAL

Experience Band 1997-2006

Placement Band 1992-2006

Retirements, Thousands of Dollars												
Year Placed (1)	During Year										Total During Age Interval (12)	Age Interval (13)
	1997 (2)	1998 (3)	1999 (4)	2000 (5)	2001 (6)	2002 (7)	2003 (8)	2004 (9)	2005 (10)	2006 (11)		
1992	10	11	12	13	14	16	23	24	25	26	26	13 1/2-4 1/2
1993	11	12	13	15	16	18	20	21	22	19	44	12 1/2-13 1/2
1994	11	12	13	14	16	17	19	21	22	18	64	11 1/2-12 1/2
1995	8	9	10	11	11	13	14	15	16	17	83	10 1/2-11 1/2
1996	9	10	11	12	13	14	16	17	19	20	93	9 1/2-10 1/2
1997	4	9	10	11	12	13	14	15	16	20	105	8 1/2-9 1/2
1998		5	11	12	13	14	15	16	18	20	113	7 1/2-8 1/2
1999			6	12	13	15	16	17	19	19	124	6 1/2-7 1/2
2000				6	13	15	16	17	19	19	131	5 1/2-6 1/2
2001					7	14	16	17	19	20	143	4 1/2-5 1/2
2002						8	18	20	22	23	146	3 1/2-4 1/2
2003							9	20	22	25	150	2 1/2-3 1/2
2004								11	23	25	151	1 1/2-2 1/2
2005									11	24	153	1/2-1 1/2
2006										13	80	0-1/2
Total	<u>53</u>	<u>68</u>	<u>86</u>	<u>106</u>	<u>128</u>	<u>157</u>	<u>196</u>	<u>231</u>	<u>273</u>	<u>308</u>	<u>1,606</u>	

TABLE 2. OTHER TRANSACTIONS FOR EACH YEAR 1997-2006

SUMMARIZED BY AGE INTERVAL

Experience Band 1997-2006

Placement Band 1992-2006

Year Placed (1)	Acquisitions, Transfers, and Sales, Thousands of Dollars During Year										Total During Age Interval (12)	Age Interval (13)
	1997 (2)	1998 (3)	1999 (4)	2000 (5)	2001 (6)	2002 (7)	2003 (8)	2004 (9)	2005 (10)	2006 (11)		
1992	-	-	-	-	-	-	60 ^a	-	-	-	-	13½-14½
1993	-	-	-	-	-	-	-	-	-	-	-	12½-13½
1994	-	-	-	-	-	-	-	-	-	-	-	11½-12½
1995	-	-	-	-	-	-	-	(5) ^b	-	-	60	10½-11½
1996	-	-	-	-	-	-	-	6 ^a	-	-	-	9½-10½
1997	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
1998	-	-	-	-	-	-	-	-	-	-	6	7½-8½
1999	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2000	-	-	-	-	-	-	-	(12) ^b	-	-	-	5½-6½
2001	-	-	-	-	-	-	-	-	22 ^a	-	-	4½-5½
2002	-	-	-	-	-	-	-	(19) ^b	-	-	10	3½-4½
2003	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2004	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	1½-2½
2005	-	-	-	-	-	-	-	-	-	-	-	½-1½
2006	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	=	=	=	=	=	=	<u>60</u>	<u>(30)</u>	<u>22</u>	<u>(102)</u>	<u>(50)</u>	

^a Transfer Affecting Exposures at Beginning of Year.

^b Transfer Affecting Exposures at End of Year.

^c Sale with Continued Use.

Parentheses denote Credit amount.

interval. For example, the total of \$143,000 retired for age interval 4 1/2-5 1/2 is the sum of the retirements entered on Table 1 immediately above the staircase line drawn on the table beginning with the 1997 retirements of 1992 installations and ending with the 2006 retirements of the 2001 installations. Thus, the total amount of 143 for age interval 4 1/2 -5 1/2 equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

In Table 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement. The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Table 3 on page II-15.

The surviving plant at the beginning of each year from 1997 through 2006 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Table 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Tables 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the

TABLE 3. PLANT EXPOSED TO RETIREMENT JANUARY 1
OF EACH YEAR 1997-2006 SUMMARIZED BY AGE INTERVAL

Experience Band 1997-2006											Placement Band 1992-2006	
Exposures, Thousands of Dollars												
Year Placed	Annual Survivors at the Beginning of the Year										Total at Beginning of Age Interval	Age Interval
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
1992	255	245	234	222	209	195	239	216	192	167	167	13½-14½
1993	279	268	256	243	228	212	194	174	153	131	323	12½-13½
1994	307	296	284	271	257	241	224	205	184	162	531	11½-12½
1995	338	330	321	311	300	289	276	262	242	226	823	10½-11½
1996	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
1997	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
1998		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
1999			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
2000				580 ^a	574	561	546	530	501	482	3,057	5½-6½
2001					660 ^a	653	639	623	628	609	3,789	4½-5½
2002						750 ^a	742	724	685	663	4,332	3½-4½
2003							850 ^a	841	821	799	4,955	2½-3½
2004								960 ^a	949	926	5,719	1½-2½
2005									1,080 ^a	1,069	6,579	½-1½
2006										1,220 ^a	7,490	0-½
Total	<u>1,975</u>	<u>2,382</u>	<u>2,824</u>	<u>3,318</u>	<u>3,872</u>	<u>4,494</u>	<u>5,247</u>	<u>6,017</u>	<u>6,852</u>	<u>7,799</u>	<u>44,780</u>	

^a Additions during the year.

amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2002 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

For the entire experience band 1997-2006, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Table 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½ -5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table The original life table, illustrated in Table 4 on page II-17, is developed from the totals shown on the schedules of retirements and exposures, Tables 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retire-

TABLE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

(Exposure and Retirement Amounts are in Thousands of Dollars)

<u>Age at Beginning of Interval</u> (1)	<u>Exposures at Beginning of Age Interval</u> (2)	<u>Retirements During Age Interval</u> (3)	<u>Retirement Ratio</u> (4)	<u>Survivor Ratio</u> (5)	<u>Percent Surviving at Beginning of Age Interval</u> (6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Table 3, Column 12, Plant Exposed to Retirement.

Column 3 from Table 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 divided by Column 2.

Column 5 = 1.0000 minus Column 4.

Column 6 = Column 5 multiplied by Column 6 as of the Preceding Age Interval.

ment ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000	÷ 3,789,000 = 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Tables 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

The original survivor curve is plotted from the original life table (column 6, Table 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

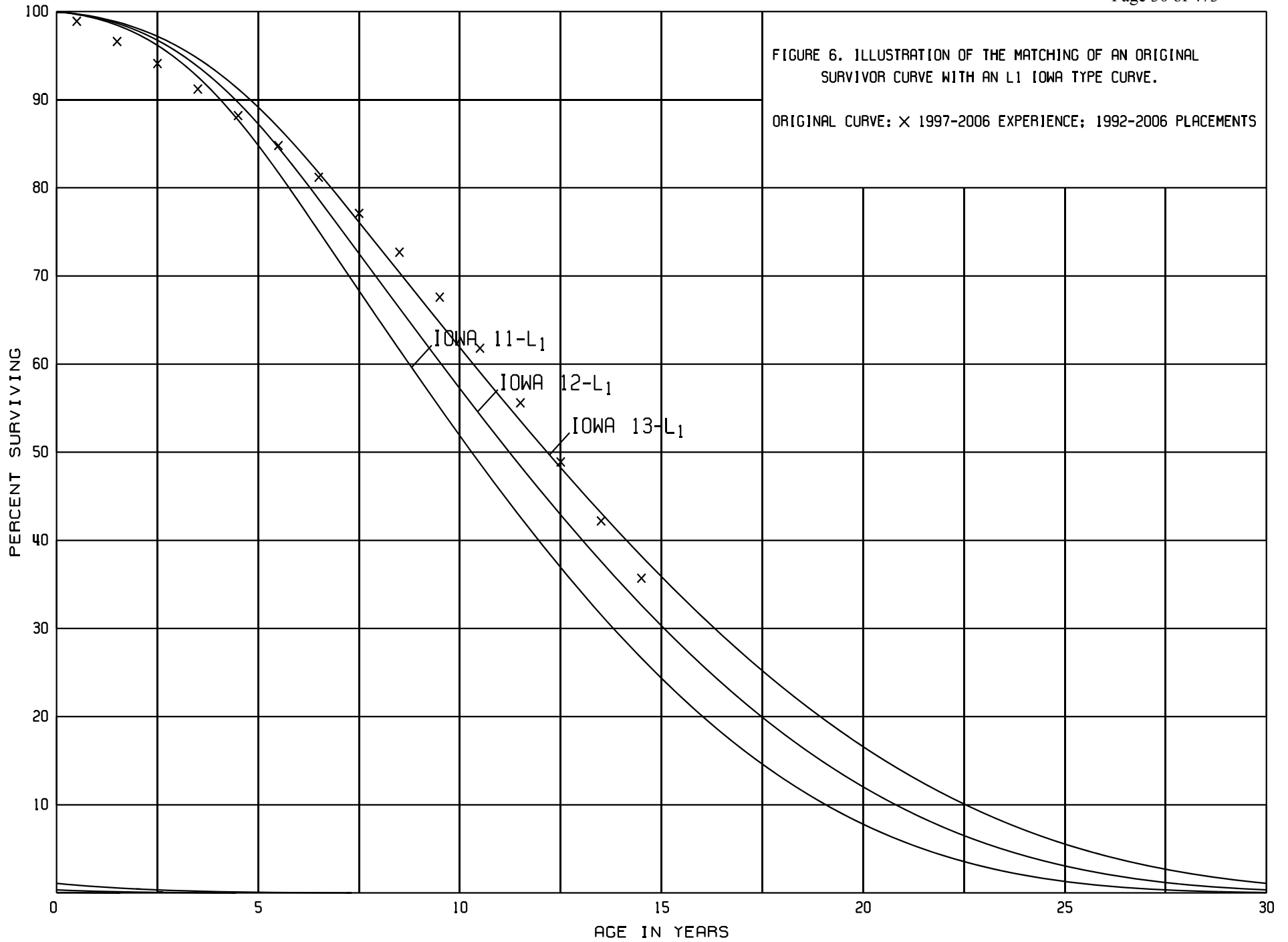
Smoothing the Original Survivor Curve. The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. The smoothing of the original curve with established type curves is used to eliminate irregularities in the original curve.

The lowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve is compared to the lowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Table 4 is compared with the L, S, and R lowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0. In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 lowa curve would be selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.

Simulated Plant Balance Method

The simulated plant balance method of life analysis is a statistical procedure by which experienced average service life and survivor characteristics are inferred through a series of approximations in which several average service life and survivor curve combinations are tested. The testing procedure consists of applying survivor ratios defined by the average service life and survivor curve combinations being tested to historical plant additions and comparing the resulting calculated, or simulated, surviving balances with the actual surviving balances.

Each year-end book balance is the sum of the plant surviving from the original annual additions. Each calculated year-end balance is the sum of the simulated plant



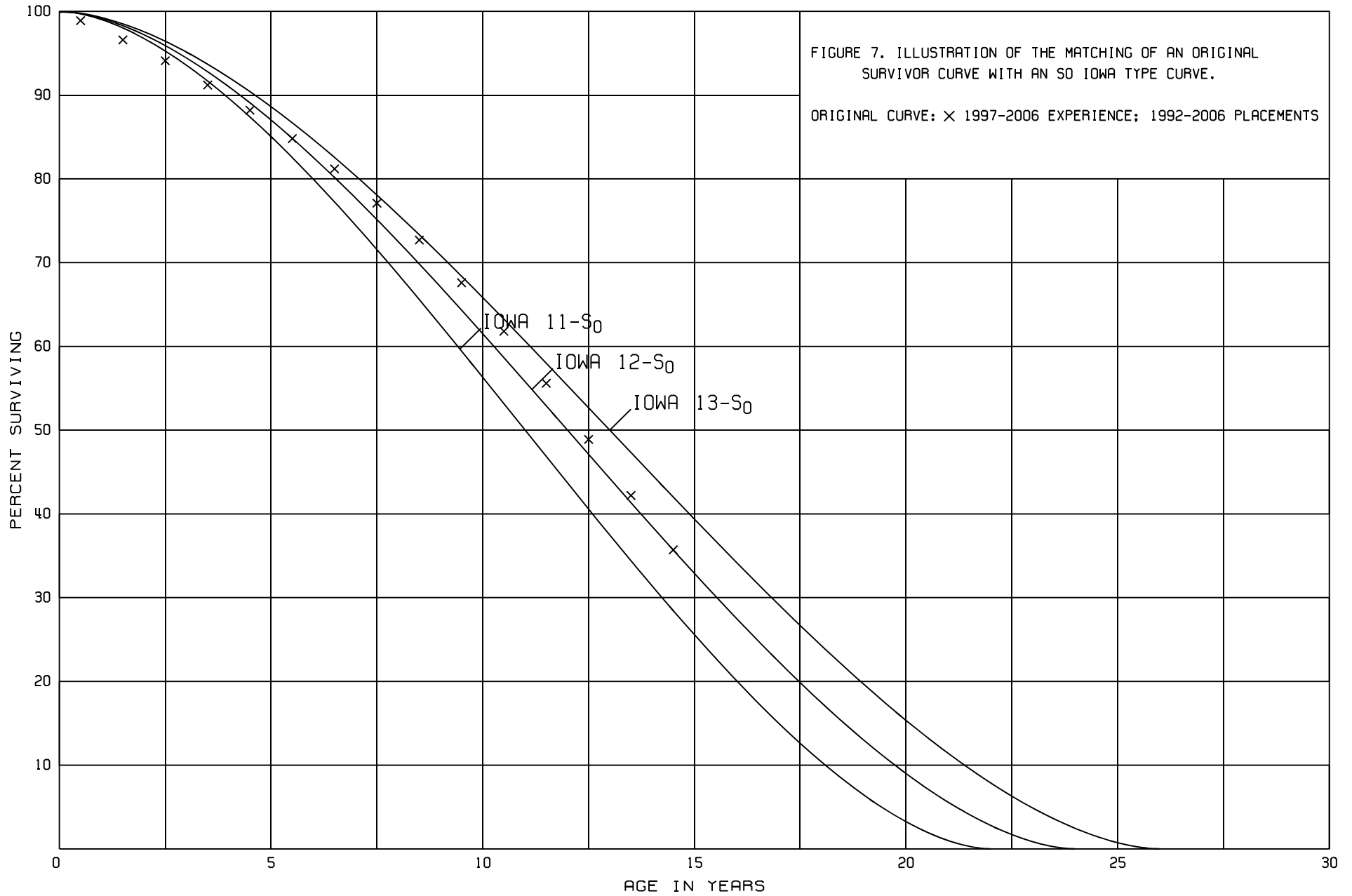


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN SO IOWA TYPE CURVE.

ORIGINAL CURVE: X 1997-2006 EXPERIENCE; 1992-2006 PLACEMENTS

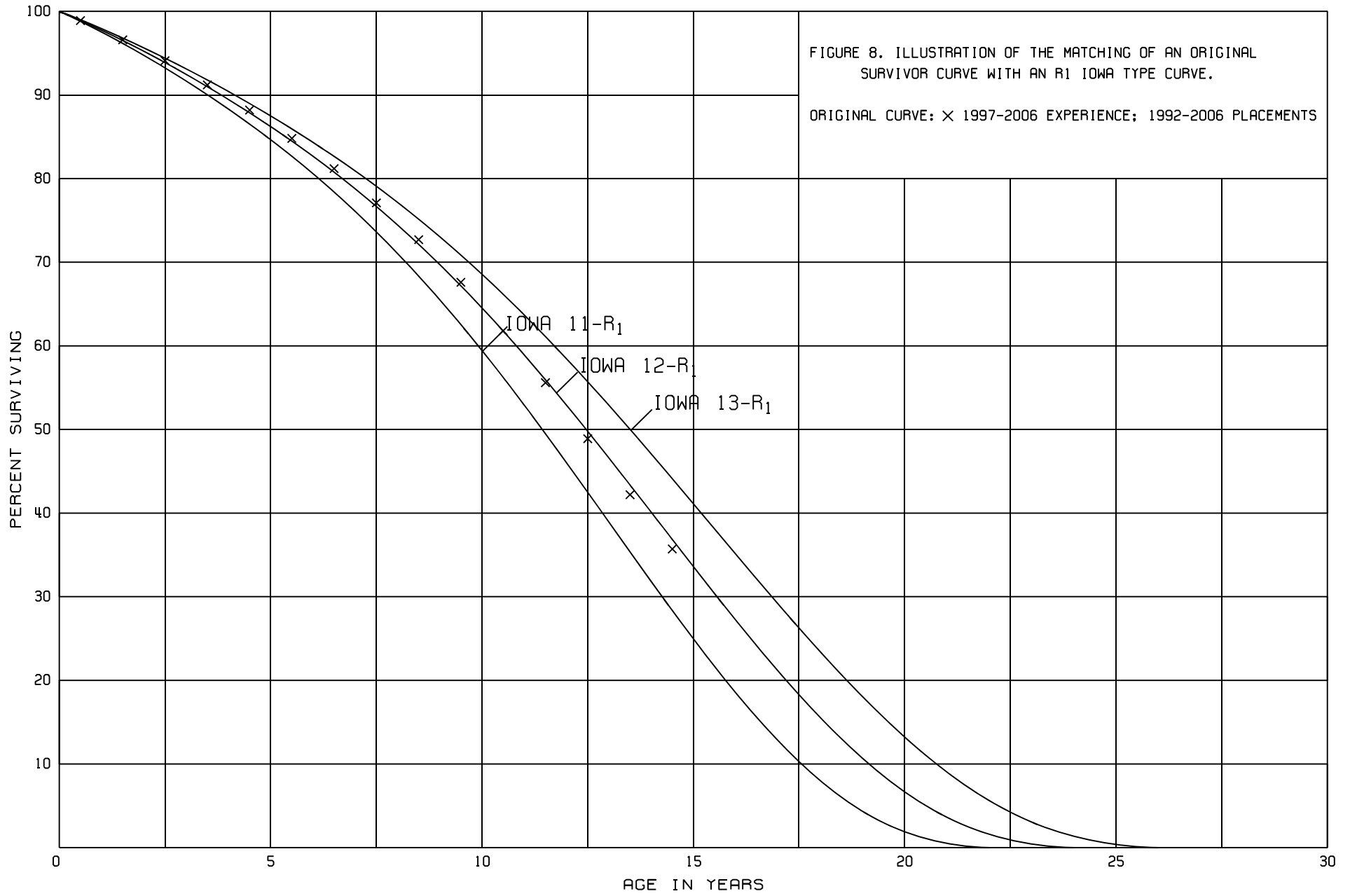
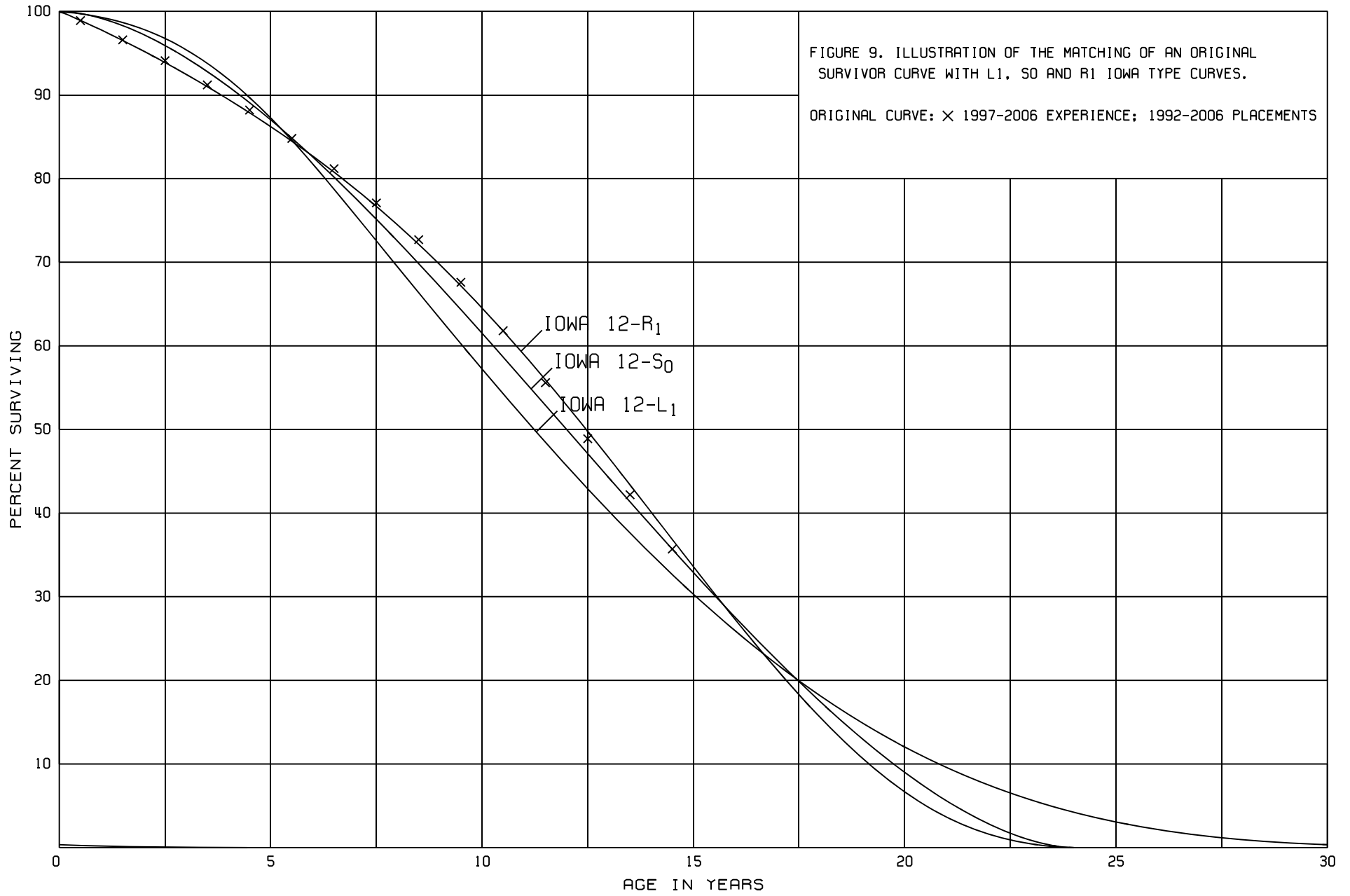


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE.

ORIGINAL CURVE: X 1997-2006 EXPERIENCE; 1992-2006 PLACEMENTS



surviving from the same original annual additions. The simulated survivors are calculated for each vintage by multiplying the original additions by the percent surviving corresponding to the age of the vintage as of the date of the year-end balances being simulated. This procedure is repeated until a series of simulated balances is calculated. The balances are then compared with the book balances to determine which average service life and survivor curve combinations result in calculated balances most nearly simulating the progression of actual balances.

The simulated plant balance method is presented in greater detail in the Edison Electric Institute's publication, *Methods of Estimating Utility Plant Life.*⁷

Service Life Considerations

The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other electric and gas utility companies. The gas and electric plant accounts and subaccounts for which survivor curves were estimated and provided an indication of service life using the simulated plant balance method are set forth in the table below. The statistical support for the service life estimates is presented in the section beginning on page III-23.

ELECTRIC

STEAM PRODUCTION PLANT

311	Structures and Improvements	125-R2
312	Boiler Plant Equipment	65-R1.5
314	Turbogenerator Units	70-R2
315	Accessory Electric Equipment	70-S2
316	Miscellaneous Power Plant Equipment	45-R0.5

⁷ A Report of the Engineering Subcommittee of the Depreciation Accounting Committee, Edison Electric Institute. Publication No. 51-23. Published 1952.

HYDRO PRODUCTION PLANT

331	Structures and Improvements	100-S1.5
332	Reservoirs, Dams & Waterways	100-S1.5
333	Water Wheels, Turbines & Generators	70-R1.5
334	Accessory Electric Equipment	65-R1
335	Miscellaneous Power Plant Equipment	35-S1.5
336	Roads, Railroads & Bridges	70-R5

OTHER PRODUCTION PLANT

341	Structures and Improvements	40-R5
342	Fuel Holders, Producers & Accessories	40-R5
344	Generators	40-R5
345	Accessory Electric Equipment	40-R5
346	Miscellaneous Power Plant Equipment	40-R5

TRANSMISSION PLANT

352	Structures and Improvements	55-R3
353	Station Equipment	45-R1
354	Towers and Fixtures	65-R4
355	Poles and Fixtures	45-R2
356	Overhead Conductors and Devices	50-R3
358	Underground Conductors and Devices	50-R3
359	Roads and Trails	60-R4

DISTRIBUTION PLANT

361	Structures and Improvements	55-R3
362	Station Equipment	45-R1.5
364	Poles, Towers and Fixtures	45-R2
365	Overhead Conductors and Devices	40-R2.5
366	Underground Conduit	50-R4
367	Underground Conductors and Devices	35-R2.5
368	Line Transformers	40-R2
369	Services	45-R3
370	Meters	35-R2.5
373	Street Lighting and Signal Systems	35-R2

GENERAL PLANT

390	Structures & Improvements	35-R4
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GAS

MANUFACTURED GAS PRODUCTION PLANT

305	Structures and Improvements	50-R4
311	Liquefied Petroleum Gas Equipment	50-R4
320	Other Equipment	25-R4

UNDERGROUND STORAGE

351.1	Structures and Improvements - Wells	50-R3
351.2	Structures and Improvements – Compressor Station	50-R3
351.3	Structures and Improvements - Meas. & Reg. Station	45-R3
351.4	Structures and Improvements - Other	45-R3
352.1	Wells	60-R4
352.2	Reservoirs	60-R4
353	Lines	50-R3
354	Compressor Station Equipment	40-R3
355	Measuring and Regulating Equipment	40-R2
356	Purification Equipment	40-R2
357	Other Equipment	25-R3

LIQUEFIED NATURAL GAS PLANT

361	Structures & Improvements	45-R3
362	Gas Holders	40-S3
363	Purification Equipment	40-R2
364	Transportation Equipment	25-L2

DISTRIBUTION PLANT

375	Structures and Improvements	45-R3
376.2	Mains - Plastic	50-R4
376.4	Mains - Wrapped Steel	50-R4
378	Measuring and Regulating Station Equipment	30-R1.5
380	Services	40-R2.5
381	Meters	35-R3
382	Meter Installations	40-R2.5
383	House Regulators	40-R4
384	House Regulator Installations	40-R4
385	Industrial Meas. & Reg. Station Equip.	30-R2.5
386.1	Commercial Water Heaters	10-R1
386.2	Residential Water Heaters	10-R1
386.3	Residential Conversion Burners	13-L1.5
386.5	Commercial Conversion Burners	12-L2.5
387	Other Equipment	25-R3

Electric Plant Account 364.00, Poles, Towers and Fixtures, is used to illustrate the manner in which the study was conducted for the groups in the list above. Unaged plant accounting data have been compiled for the years 1912 through 2006. The additions, retirements, other plant transactions and balances were analyzed by the simulated plant balance method.

The survivor curve estimate is based on data from 1912 through 2006 with a comparison of the simulation of balances for the period 1987 through 2006. The Iowa 45-R2 produces simulated plant balances that conform very closely to the actual book balances. Lives for electric poles, towers and fixtures vary widely from 30 to 55 years. The previous estimate was an average service life of 45 years. The 45-R2 is within the typical range, and strongly supported by the simulated plant balance analysis.

Life Span Properties

Inasmuch as electric production plant and some gas plant have specific retirement dates, the life span technique was employed in conjunction with the use of interim survivor curves which reflect interim retirements that occur prior to the ultimate retirement of the major unit. An interim survivor curve was estimated for each plant account, inasmuch as the rate of interim retirements differ from account to account. The interim survivor curves estimated for these types of plant were based on the Simulated Plant Balances method.

For each of the facilities for which I used the life span technique, the Company provided me with its anticipated probable retirement date and its basis for such anticipation. I reviewed this data and determined--based on my general knowledge and experience in the industry: based on interviews of Company personnel, and based on trends in the industry--that these retirement dates were appropriate for use in the depreciation study. The retirement date for each of the facilities is provided on pages II-28 and II-29.

The life span estimate for the coal-fired, base-load units is 40 to 44 years, which is slightly lower than the typical range of life spans for such units. However, in discussions with PSE management, they felt there was considerable uncertainty after current coal contracts expire in 2026. Life spans of 29 to 47 years were estimated for the combustion turbines. Most units have life spans around 40 years, however PSE has developed life

turbines. Most units have life spans around 40 years, however PSE has developed life spans and probable retirement dates on the individual circumstances for each unit. These life span estimates are typical for combustion turbines which are used primarily as peaking units. The life span for wind generation was 25 years which is typical of the industry. Life spans for gas production and storage was based on an individual unit basis.

A summary of the year in service, life span and probable retirement year for each of the electric and gas accounts utilizing life span follows:

<u>Depreciable Group</u>	<u>Major Year in Service</u>	<u>Probable Retirement Year</u>	<u>Life Span</u>
<u>ELECTRIC</u>			
Steam Production Plant			
Colstrip 1	1975	2019	44
Colstrip 2	1976	2019	43
Colstrip 3	1984	2024	40
Colstrip 4	1985	2026	41
Hydro Production Plant			
Snoqualmie	1898	2044	146
Upper Baker	1959	2036	77
Lower Baker	1925	2036	111
Electron	1904	2018	114
Other Production Plant			
Frederickson	1981	2016	35
Whitehorn	1981	2016	35
Fredonia 1 & 2	1984	2019	35
Encogen	1993	2022	29
Frederickson 1	2004	2034	30
Crystal Mountain	1969	2016	47

<u>Depreciable Group</u>	<u>Major Year in Service</u>	<u>Probable Retirement Year</u>	<u>Life Span</u>
Other Production Plant - Wind			
Hopkins Ridge	2005	2030	25
Wild Horse	2006	2031	25
GAS			
SWARR	1965	2041	76
Jackson Prairie	1963	2036	73
Gig Harbor LNG	2002	2041	39

Salvage Analysis

Net salvage by account was reviewed on historical data compiled through 2006. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on the above mentioned criteria.

Electric Plant Account 364.00, Poles Tower and Fixtures, is used to illustrate the manner in which the study was conducted. Net salvage data for the period 1998 through 2006 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 1998-2000 through 2004-

2006 periods were computed to smooth the annual amounts. The average for the most recent five-year period, 2002-2006, was also calculated.

Cost of removal was high during the past few years. The primary cause of the high levels of cost of removal was the extra effort and extreme environmental controls required to replace poles and towers. Cost of removal during the 9-year period 1998-2006, averaged 29%.

Gross salvage is becoming less and less a factor for the same period. Gross salvage reflects percentages close to zero. There is no resale value for poles. Due to creosote treatment, most poles are costly to dispose.

The net salvage percent based on the overall period, 1998-2006, is negative 27 percent and based on the most recent five-year period is 25 percent. However, the net salvage is increasing due to increasing cost of removal. The range of estimates made by other electric companies for Poles, Towers and Fixtures is negative 10 to negative 135 percent with an average of negative 40. The net salvage estimate for poles is negative 30 percent, is within the range of other estimates and reflects the trend toward a more negative net salvage.

The analyses of historical cost of removal and salvage data are presented in the section titled "Net Salvage Statistics" for the plant accounts for which the net salvage estimate relied partially on those analyses.

Field Trips

In order to be familiar with the operation of the Company and to observe representative portions of the plant, a field trip was conducted. A general understanding of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements was obtained during this trip. This knowledge and information

was incorporated in the interpretation and extrapolation of the statistical analysis for life and net salvage factors.

In July 2006, plant facilities of Puget Sound Energy were visited throughout the service territory. The following facilities were visited and meetings held.

July 24, 2006

Factoria Service Center
Snoqualmie Hydro Facility

July 25, 2006

Frederickson 1 Combined Cycle CT
Frederickson CT's
Electron Hydro Facility

July 26, 2006

Gig Harbor LNG Facilities
South Seattle Gate Station
Redondo Substation
S. Des Moines Cable Station
Midway/Freeway Switching Yard
Bowlake Substation

July 27, 2006

General Office Building
Meeting - Information Technology
Meeting - System Operations
Meeting - System Maintenance
Meeting - System Planning
Meeting - Communication Equipment

Throughout the conduct of this depreciation study, many meetings were held with Company personnel in generation, transmission, gas plant generations, accounting and regulatory.

CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

After the survivor curve and salvage are estimated, the annual depreciation accrual rate can be calculated. In the average service life procedure, the annual accrual rate is computed by the following equation:

$$\text{Annual Accrual Rate, Percent} = \frac{(100\% - \text{Net Salvage, Percent})}{\text{Average Service Life}}$$

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which will not be allocated to expense through future depreciation accruals, if current forecasts of life characteristics are used as a basis for straight line depreciation accounting.

The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and the estimated survivor curve. The accrued depreciation ratios are calculated as follows:

$$\text{Ratio} = \left(1 - \frac{\text{Average Remaining Life Expectancy}}{\text{Average Service Life}}\right) (1 - \text{Net Salvage, Percent}).$$

The application of these procedures is described for a single unit of property and a group of property units. Salvage is omitted from the description for ease of application.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\$1,000 \left(1 - \frac{6}{10}\right) = \$400.$$

The accrued depreciation is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

Group Depreciation Procedures

When more than a single item of property is under consideration, a group procedure for depreciation is appropriate because normally all of the items within a group do not have

identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

Remaining Life Annual Accruals. For the purpose of calculating remaining life accruals as of December 31, 2006, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2006, are set forth in the Results of Study section of the report.

Average Service Life Procedure. In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals, if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render service, the amortization period and service lives used by other utilities and the service life estimates previously used for the asset under depreciation accounting. These were reviewed and agreed upon by Company management.

Amortization accounting is proposed for certain General Plant accounts. General Plant accounts contain large numbers of units with very small asset values. Therefore, depreciation accounting is time consuming and costly for these assets because asset tracking and retirement reporting are required to properly reflect plant in service. Amortization accounting provides a better result because it allows a company to manage small assets in a cost effective manner while the amortization expense can be set the same as a depreciation expense. The result should be a cost reduction for customers due to reduced accounting and internal tracking costs. The accounts and their amortization periods are as follows; the amortization periods are the same for all subaccounts within each of the prime accounts:

<u>Account</u>	<u>Amortization Period (Years)</u>
391.1 Office Furniture & Equipment	20
391.2 Computer Equipment	5
392 Transportation Equipment	10
393 Stores Equipment	20
394 Tools, Shop & Garage Equipment	20
395 Laboratory Equipment	20
396 Power Operated Equipment	15
397 Communication Equipment	15
398 Miscellaneous Equipment	15

The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the original cost by the period of amortization for the account.

PART III. RESULTS OF STUDY

PART III. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual depreciation accrual rates are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation using the average service life procedure. Related methods were used for amortization accounts. All rates are based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric and gas plant in service as of December 31, 2006. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2006, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

The service life and salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other electric and gas utility companies. The results of the statistical analyses of service life are presented in the section titled "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s), when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

The analyses of salvage data are presented in the section titled, "Net Salvage Statistics." The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

DESCRIPTION OF DEPRECIATION TABULATIONS

Tables 1 through 3 summarize the results of the study, as applied to the original cost of electric, gas and common plant as of December 31, 2006, presented on pages III-4 through III-11 of this report. The schedules sets forth the original cost, the book depreciation reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric, gas and common plant.

Also, presented on pages III-12 through III-22 of this report are Tables 4 through 6, comparing the results of this depreciation study to the current depreciation parameters and depreciation expense as of December 31, 2006.

The tables of the calculated annual depreciation accruals are presented in account sequence in the section titled "Depreciation Calculations." The tables indicate the estimated survivor curve and net salvage percent for the account and set forth for each installation year the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life and the calculated annual accrual amount.

PUGET SOUND ENERGY
ELECTRIC PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)		
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)			
ELECTRIC PLANT										
STEAM PRODUCTION PLANT										
311.00	STRUCTURES AND IMPROVEMENTS									
	COLSTRIP 1	125-R2	*	(10)	7,439,094.46	4,585,543	3,597,459	290,732	3.91	12.4
	COLSTRIP 2	125-R2	*	(10)	5,826,035.63	4,266,971	2,141,668	172,879	2.97	12.4
	COLSTRIP 3	125-R2	*	(10)	29,048,534.58	17,922,196	14,031,192	812,834	2.80	17.3
	COLSTRIP 4	125-R2	*	(10)	26,590,545.89	15,224,462	14,025,139	730,032	2.75	19.2
	COLSTRIP 1-2	125-R2	*	(10)	31,349,014.09	23,744,437	10,739,479	867,835	2.77	12.4
	COLSTRIP 3-4	125-R2	*	(10)	70,602,621.38	43,304,366	34,358,517	1,789,124	2.53	19.2
	FREDERICKSON 1	125-R2	*	(10)	<u>6,178,022.75</u>	<u>531,268</u>	<u>6,264,557</u>	<u>231,078</u>	3.74	27.1
	<i>TOTAL STRUCTURES AND IMPROVEMENTS</i>				177,033,868.78	109,579,243	85,158,011	4,894,514	2.76	17.4
312.00	BOILER PLANT EQUIPMENT									
	COLSTRIP 1	65-R1.5	*	(10)	57,923,526.18	38,212,872	25,503,005	2,111,053	3.64	12.1
	COLSTRIP 2	65-R1.5	*	(10)	50,275,608.68	32,050,678	23,252,489	1,925,034	3.83	12.1
	COLSTRIP 3	65-R1.5	*	(10)	120,026,660.81	76,142,837	55,886,493	3,370,111	2.81	16.6
	COLSTRIP 4	65-R1.5	*	(10)	108,107,974.69	59,659,731	59,259,040	3,219,466	2.98	18.4
	COLSTRIP 1-2	65-R1.5	*	(10)	7,804,511.14	6,116,626	2,468,336	207,254	2.66	11.9
	COLSTRIP 3-4	65-R1.5	*	(10)	18,959,641.49	11,549,952	9,305,653	508,067	2.68	18.3
	ENCOGEN	65-R1.5	*	(10)	42,748,413.60	25,989,705	21,033,550	1,398,507	3.27	15.0
	FREDERICKSON 1	65-R1.5	*	(10)	<u>17,970,988.13</u>	<u>1,543,539</u>	<u>18,224,548</u>	<u>699,316</u>	3.89	26.1
	<i>TOTAL BOILER PLANT EQUIPMENT</i>				423,817,324.72	251,265,940	214,933,114	13,438,808	3.17	16.0
314.00	TURBOGENERATOR UNITS									
	COLSTRIP 1	70-R2	*	(10)	21,474,560.50	9,917,384	13,704,633	1,117,277	5.20	12.3
	COLSTRIP 2	70-R2	*	(10)	18,439,808.63	8,923,118	11,360,671	928,005	5.03	12.2
	COLSTRIP 3	70-R2	*	(10)	39,374,273.69	18,146,387	25,165,313	1,484,106	3.77	17.0
	COLSTRIP 4	70-R2	*	(10)	37,400,011.30	15,834,655	25,305,360	1,342,320	3.59	18.9
	COLSTRIP 1-2	70-R2	*	(10)	3,845,455.75	2,999,274	1,230,727	102,030	2.65	12.1
	COLSTRIP 3-4	70-R2	*	(10)	13,373.04	(109,199)	123,908	6,590	49.28	18.8
	ENCOGEN	70-R2	*	(10)	20,328,750.93	12,259,410	10,102,216	663,746	3.27	15.2
	FREDERICKSON 1	70-R2	*	(10)	<u>15,800,824.04</u>	<u>1,361,602</u>	<u>16,019,304</u>	<u>602,003</u>	3.81	26.6
	<i>TOTAL TURBOGENERATOR UNITS</i>				156,677,057.88	69,332,631	103,012,132	6,246,077	3.99	16.5
315.00	ACCESSORY ELECTRIC EQUIPMENT									
	COLSTRIP 1	70-S2	*	0	7,180,381.66	5,475,648	1,704,735	141,212	1.97	12.1
	COLSTRIP 2	70-S2	*	0	5,070,990.12	3,260,175	1,810,816	148,363	2.93	12.2
	COLSTRIP 3	70-S2	*	0	6,467,681.73	3,720,215	2,747,466	161,794	2.50	17.0
	COLSTRIP 4	70-S2	*	0	5,668,758.41	2,940,241	2,728,516	144,238	2.54	18.9
	COLSTRIP 1-2	70-S2	*	0	2,375,376.28	1,682,455	692,921	57,300	2.41	12.1
	COLSTRIP 3-4	70-S2	*	0	7,652,069.98	4,301,803	3,350,266	177,620	2.32	18.9
	ENCOGEN	70-S2	*	0	1,678,558.68	993,459	685,100	44,314	2.64	15.5
	FREDERICKSON 1	70-S2	*	0	<u>962,486.71</u>	<u>82,940</u>	<u>879,547</u>	<u>32,194</u>	3.34	27.3
	<i>TOTAL ACCESSORY ELECTRIC EQUIPMENT</i>				37,056,303.57	22,456,936	14,599,367	907,035	2.45	16.1

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PUGET SOUND ENERGY
ELECTRIC PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)		
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	COLSTRIP 1	45-R0.5 *	0	748,119.90	329,322	418,797	35,804	4.79	11.7
	COLSTRIP 2	45-R0.5 *	0	772,900.31	327,800	445,098	38,078	4.93	11.7
	COLSTRIP 3	45-R0.5 *	0	675,351.85	281,501	393,852	24,937	3.69	15.8
	COLSTRIP 4	45-R0.5 *	0	872,841.48	380,414	492,427	28,482	3.26	17.3
	COLSTRIP 1-2	45-R0.5 *	0	6,363,662.86	4,304,107	2,059,557	179,144	2.82	11.5
	COLSTRIP 1-4	45-R0.5 *	0	251,533.56	157,404	94,130	5,599	2.23	16.8
	COLSTRIP 3-4	45-R0.5 *	0	4,639,636.96	2,498,528	2,141,109	125,344	2.70	17.1
	ENCOGEN	45-R0.5 *	0	1,100,276.92	14,249	1,086,028	75,262	6.84	14.4
	FREDERICKSON 1	45-R0.5 *	0	336,377.91	28,515	307,863	12,906	3.84	23.9
	<i>TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT</i>			15,760,701.75	8,321,840	7,438,861	525,556	3.33	14.2
	TOTAL STEAM PRODUCTION PLANT			810,345,256.70	460,956,590	425,141,485	26,011,990		
	HYDROELECTRIC PRODUCTION PLANT								
331.00	STRUCTURES AND IMPROVEMENTS								
	LOWER BAKER	100-S1.5 *	(25)	3,283,622.79	3,325,908	778,620	26,577	0.81	29.3
	UPPER BAKER	100-S1.5 *	(25)	4,846,009.82	5,294,542	762,969	26,082	0.54	29.3
	ELECTRON	100-S1.5 *	(25)	2,460,057.87	1,077,073	1,998,002	175,070	7.12	11.4
	SNOQUALMIE #1	100-S1.5 *	(25)	3,550,855.62	1,564,402	2,874,166	79,693	2.24	36.1
	SNOQUALMIE #2	100-S1.5 *	(25)	652,002.48	389,318	425,686	12,934	1.98	32.9
	<i>TOTAL STRUCTURES AND IMPROVEMENTS</i>			14,792,548.58	11,651,243	6,839,443	320,356	2.17	21.3
332.00	RESERVOIRS, DAMS & WATERWAYS								
	LOWER BAKER	100-S1.5 *	(25)	12,411,912.33	13,349,724	2,165,169	73,984	0.60	29.3
	UPPER BAKER	100-S1.5 *	(25)	48,049,631.71	55,004,100	5,057,940	172,608	0.36	29.3
	ELECTRON	100-S1.5 *	(25)	45,532,653.08	19,713,554	37,202,265	3,257,483	7.15	11.4
	SNOQUALMIE #1	100-S1.5 *	(25)	584,993.96	168,195	563,049	15,887	2.72	35.4
	SNOQUALMIE #2	100-S1.5 *	(25)	1,179,902.74	639,843	835,035	25,545	2.17	32.7
	<i>TOTAL RESERVOIRS, DAMS & WATERWAYS</i>			107,759,093.82	88,875,416	45,823,458	3,545,507	3.29	12.9
333.00	WATER WHEELS, TURBINES & GENERATORS								
	LOWER BAKER	70-R1.5 *	0	10,005,540.19	4,431,890	5,573,650	200,262	2.00	27.8
	UPPER BAKER	70-R1.5 *	0	8,669,934.54	8,787,000	(117,066)	-	-	-
	ELECTRON	70-R1.5 *	0	1,351,642.25	343,010	1,008,632	90,500	6.70	11.1
	SNOQUALMIE #1	70-R1.5 *	0	708,781.31	326,489	382,292	11,428	1.61	33.5
	SNOQUALMIE #2	70-R1.5 *	0	5,210,196.53	(299,900)	5,510,098	168,981	3.24	32.6
	<i>TOTAL WATER WHEELS, TURBINES & GENERATORS</i>			25,946,094.82	13,588,489	12,357,606	471,171	1.82	26.2
334.00	ACCESSORY ELECTRIC EQUIPMENT								
	LOWER BAKER	65-R1 *	0	1,883,879.27	1,197,033	686,846	25,161	1.34	27.3
	UPPER BAKER	65-R1 *	0	1,762,732.16	1,757,755	4,977	183	0.01	27.2
	ELECTRON	65-R1 *	0	1,793,243.86	546,856	1,246,389	113,012	6.30	11.0
	SNOQUALMIE #1	65-R1 *	0	298,571.16	150,267	148,305	5,038	1.69	29.4
	SNOQUALMIE #2	65-R1 *	0	490,371.62	248,943	241,428	8,147	1.66	29.6
	<i>TOTAL ACCESSORY ELECTRIC EQUIPMENT</i>			6,228,798.07	3,900,854	2,327,945	151,541	2.43	15.4

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PUGET SOUND ENERGY
ELECTRIC PLANT

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ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)	
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT							
	LOWER BAKER	35-S1.5 *	663,976.60	634,140	29,835	1,171	0.18	25.5
	UPPER BAKER	35-S1.5 *	493,379.13	236,215	257,165	10,527	2.13	24.4
	ELECTRON	35-S1.5 *	634,886.77	127,226	507,660	46,367	7.30	10.9
	SNOQUALMIE #1	35-S1.5 *	1,793.49	1,868	(75)	-	-	-
	SNOQUALMIE #2	35-S1.5 *	4,773.64	3,562	1,212	166	3.48	7.3
	<i>TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT</i>		1,798,809.63	1,003,011	795,797	58,231	3.24	13.7
335.10	MISCELLANEOUS TOOLS							
	LOWER BAKER	SQUARE *	483,574.59	253,762	229,812	20,356	4.21	11.3
	UPPER BAKER	SQUARE *	264,505.15	188,528	75,977	4,387	1.66	17.3
	ELECTRON	SQUARE *	592,078.84	265,428	326,655	102,706	17.35	3.2
	SNOQUALMIE #1	SQUARE *	344,339.73	165,364	178,979	53,922	15.66	3.3
	SNOQUALMIE #2	SQUARE *	66,781.00	27,293	39,489	7,513	11.25	5.3
	<i>TOTAL MISCELLANEOUS TOOLS</i>		1,751,279.31	900,375	850,912	188,884	10.79	4.5
336.00	ROADS, RAILROADS & BRIDGES							
	LOWER BAKER	70-R5 *	74,502.59	64,574	9,929	338	0.45	29.4
	UPPER BAKER	70-R5 *	645,094.99	667,873	(22,778)	-	-	-
	ELECTRON	70-R5 *	492,607.43	297,501	195,105	30,189	6.13	6.5
	SNOQUALMIE #1	70-R5 *	39,894.69	31,212	8,684	238	0.60	36.5
	SNOQUALMIE #2	70-R5 *	287,456.42	8,421	279,035	7,443	2.59	37.5
	<i>TOTAL ROADS, RAILROADS & BRIDGES</i>		1,539,556.12	1,069,581	469,975	38,208	2.48	12.3
338.00	EASEMENTS							
	SNOQUALMIE #1	SQUARE *	32,898.73	2,920	29,979	799	2.43	37.5
	<i>TOTAL EASEMENTS</i>		32,898.73	2,920	29,979	799	2.43	37.5
	TOTAL HYDROELECTRIC PRODUCTION PLANT		159,849,079.08	120,991,889	69,495,115	4,774,697		
	OTHER PRODUCTION PLANT							
341.00	STRUCTURES AND IMPROVEMENTS							
	ENCOGEN	40-R5 *	6,586,203.49	3,884,244	3,031,269	195,566	2.97	15.5
	CRYSTAL MOUNTAIN	40-R5 *	28,241.57	31,401	(1,748)	-	-	-
	FREDONIA	40-R5 *	3,480,038.29	1,922,801	1,731,239	144,939	4.16	11.9
	FREDERICKSON	40-R5 *	2,344,478.06	1,759,372	702,329	75,454	3.22	9.3
	HOPKINS RIDGE	SQUARE *	3,818,831.40	207,703	3,802,070	161,790	4.24	23.5
	WHITEHORN 2-3	40-R5 *	185,229.75	61,876	132,615	14,244	7.69	9.3
	WILD HORSE	SQUARE *	4,153,532.12	4,552	4,356,657	177,823	4.28	24.5
	<i>TOTAL STRUCTURES AND IMPROVEMENTS</i>		20,596,554.68	7,871,949	13,754,431	769,816	3.74	17.9
342.00	FUEL HOLDERS, PRODUCERS & ACCESSORIES							
	ENCOGEN	40-R5 *	7,998,178.46	4,831,556	3,566,531	230,099	2.88	15.5
	FREDERICKSON 1	40-R5 *	1,804,662.80	155,513	1,739,383	63,551	3.52	27.4
	CRYSTAL MOUNTAIN	40-R5 *	197,234.51	126,179	80,917	8,518	4.32	9.5
	FREDONIA	40-R5 *	3,355,684.73	1,625,259	1,898,210	159,351	4.75	11.9
	FREDERICKSON	40-R5 *	3,702,107.48	3,228,759	658,453	71,534	1.93	9.2
	WHITEHORN 2-3	40-R5 *	134,194.70	73,037	67,867	7,817	5.83	8.7
	<i>TOTAL FUEL HOLDERS, PRODUCERS & ACCESSORIES</i>		17,192,062.68	10,040,303	8,011,361	540,870	3.15	14.8

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PUGET SOUND ENERGY
ELECTRIC PLANT

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	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
							ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)		
344.00	GENERATORS									
	ENCOGEN	40-R5	*	0	70,644,953.32	42,726,036	27,918,918	1,801,221	2.55	15.5
	FREDERICKSON 1	40-R5	*	0	29,246,324.17	2,516,210	26,730,115	976,617	3.34	27.4
	CRYSTAL MOUNTAIN	40-R5	*	0	451,571.96	262,969	188,603	20,188	4.47	9.3
	FREDONIA	40-R5	*	0	41,422,739.26	31,233,942	10,188,798	851,619	2.06	12.0
	FREDERICKSON	40-R5	*	0	24,876,993.49	19,279,911	5,597,083	616,923	2.48	9.1
	HOPKINS RIDGE	SQUARE	*	(5)	145,368,923.69	7,906,564	144,730,806	6,158,758	4.24	23.5
	WHITEHORN 2-3	40-R5	*	0	41,703.33	13,571	28,132	2,963	7.10	9.5
	WILD HORSE	SQUARE	*	(5)	288,129,346.92	315,758	302,220,056	12,335,512	4.28	24.5
	<i>TOTAL GENERATORS</i>				600,182,556.14	104,254,961	517,602,511	22,763,801	3.79	22.7
345.00	ACCESSORY ELECTRIC EQUIPMENT									
	ENCOGEN	40-R5	*	0	2,021,517.63	1,221,922	799,596	51,587	2.55	15.5
	FREDERICKSON 1	40-R5	*	0	296,766.72	25,573	271,194	9,908	3.34	27.4
	CRYSTAL MOUNTAIN	40-R5	*	0	84,237.34	44,101	40,136	4,272	5.07	9.4
	FREDONIA	40-R5	*	0	884,929.97	558,698	326,232	27,086	3.06	12.0
	FREDERICKSON	40-R5	*	0	1,872,008.64	674,941	1,197,068	126,403	6.75	9.5
	HOPKINS RIDGE	SQUARE	*	(5)	16,346,021.27	889,045	16,274,278	692,523	4.24	23.5
	WHITEHORN 2-3	40-R5	*	0	183,141.18	96,570	86,572	9,189	5.02	9.4
	WILD HORSE	SQUARE	*	(5)	32,390,556.36	35,497	33,974,587	1,386,718	4.28	24.5
	<i>TOTAL ACCESSORY ELECTRIC EQUIPMENT</i>				54,079,179.11	3,546,347	52,969,663	2,307,686	4.27	23.0
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT									
	ENCOGEN	40-R5	*	0	1,263,513.11	693,750	569,763	36,759	2.91	15.5
	FREDONIA	40-R5	*	0	241,975.23	123,971	118,004	9,445	3.90	12.5
	FREDERICKSON	40-R5	*	0	172,525.69	90,631	81,895	8,663	5.02	9.5
	HOPKINS RIDGE	SQUARE	*	(5)	285,518.09	15,529	284,265	12,096	4.24	23.5
	WHITEHORN 2-3	40-R5	*	0	50,002.44	25,283	24,720	2,612	5.22	9.5
	<i>TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT</i>				2,013,534.56	949,164	1,078,647	69,575	3.46	15.5
346.10	MISCELLANEOUS TOOLS									
	ENCOGEN	SQUARE	*	0	26,178.71	642	25,537	1,648	6.30	15.5
	CRYSTAL MOUNTAIN	SQUARE	*	0	10,385.31	8,563	1,822	192	1.85	9.5
	FREDONIA	SQUARE	*	0	358,952.00	133,873	225,079	18,005	5.02	12.5
	FREDERICKSON	SQUARE	*	0	209,893.69	137,150	72,746	7,657	3.65	9.5
	WHITEHORN 2-3	SQUARE	*	0	195,176.94	77,126	118,049	12,425	6.37	9.5
	<i>TOTAL MISCELLANEOUS TOOLS</i>				800,586.65	357,354	443,233	39,927	4.99	11.1
348.00	EASEMENTS									
	FREDONIA	SQUARE	*	0	221,928.75	115,866	106,062	8,485	3.82	12.5
	<i>TOTAL ACCOUNT - EASEMENTS</i>				221,928.75	115,866	106,062	8,485	3.82	12.5
	TOTAL OTHER PRODUCTION PLANT				695,086,402.57	127,135,944	593,965,908	26,500,160		

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ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ACCRAU RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)	
TRANSMISSION PLANT									
351.00	EASEMENTS	50-SQ	0	5,312,769.09	2,396,619	2,916,153	101,063	1.90	28.9
352.00	STRUCTURES AND IMPROVEMENTS	55-R3	(5)	2,325,621.62	888,459	1,553,441	39,534	1.70	39.3
353.00	STATION EQUIPMENT	45-R1	(10)	107,581,869.84	33,435,355	84,904,703	2,266,976	2.11	37.5
354.00	TOWERS AND FIXTURES	65-R4	(20)	73,368,519.98	28,794,976	59,247,247	1,222,163	1.67	48.5
355.00	POLES AND FIXTURES	45-R2	(30)	30,015,416.93	11,141,249	27,878,791	905,211	3.02	30.8
356.00	OVERHEAD CONDUCTORS AND DEVICES	50-R3	(20)	103,996,799.15	46,103,967	78,692,193	2,192,740	2.11	35.9
358.00	UNDERGROUND CONDUCTORS AND DEVICES	50-R3	0	3,475,408.60	294,389	3,181,020	66,810	1.92	47.6
359.00	ROADS AND TRAILS	60-R4	0	606,197.10	265,501	340,697	8,673	1.43	39.3
TOTAL TRANSMISSION PLANT				326,682,602.31	123,320,515	258,714,245	6,803,170		
DISTRIBUTION PLANT									
361.00	STRUCTURES AND IMPROVEMENTS	55-R3	(5)	6,177,372.54	2,378,068	4,108,175	111,899	1.81	36.7
362.00	STATION EQUIPMENT	45-R1.5	(10)	397,736,015.17	161,033,371	276,476,246	7,848,744	1.97	35.2
364.00	POLES, TOWERS AND FIXTURES	45-R2	(30)	322,403,709.38	109,098,892	310,025,934	10,025,339	3.11	30.9
365.00	OVERHEAD CONDUCTORS AND DEVICES	40-R2.5	(20)	352,071,706.51	168,356,669	254,129,377	9,975,037	2.83	25.5
366.00	UNDERGROUND CONDUIT	50-R4	(15)	497,097,315.81	148,066,305	423,595,607	11,236,633	2.26	37.7
367.00	UNDERGROUND CONDUCTORS AND DEVICES	35-R2.5	(20)	553,731,777.60	191,071,430	473,406,705	19,563,877	3.53	24.2
368.00	LINE TRANSFORMERS	40-R2	(20)	350,644,501.37	125,575,362	295,198,036	11,416,401	3.26	25.9
369.00	SERVICES	45-R3	(20)	173,173,054.23	92,265,844	115,541,820	4,036,225	2.33	28.6
370.00	METERS	35-R2.5	0	130,126,165.59	49,790,896	80,335,266	3,016,390	2.32	26.6
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	35-R2	(15)	53,978,651.56	22,430,432	39,645,016	1,800,659	3.34	22.0
375.00	EASEMENTS	50-SQ	0	24,927,698.32	8,115,310	16,812,387	557,940	2.24	30.1
TOTAL DISTRIBUTION PLANT				2,862,067,968.08	1,078,182,579	2,289,274,569	79,589,144		
GENERAL PLANT									
390.00	STRUCTURES AND IMPROVEMENTS	35-R4	(5)	30,728,309.61	5,895,945	26,368,781	2,027,917	6.60	13.0
391.10	OFFICE FURNITURE & EQUIPMENT	20-SQ	0	13,493,600.61	9,375,599	4,118,001	938,381	5.00 **	4.4
391.20	OFFICE FURNITURE & EQUIPMENT - COMPUTERS	5-SQ	0	21,260,586.72	18,774,380	2,486,207	1,460,181	20.00 **	1.7
392.00	TRANSPORTATION EQUIPMENT	10-SQ	10	1,135,988.92	1,127,242	(104,852)	-	**	-
393.00	STORES EQUIPMENT	20-SQ	0	1,056,099.12	(160,146)	1,216,246	519,670	5.00 **	2.3
394.00	TOOLS, SHOP & GARAGE EQUIPMENT	20-SQ	0	5,768,784.56	3,436,993	2,331,790	308,339	5.00 **	7.6
395.00	LABORATORY EQUIPMENT	20-SQ	0	13,345,330.63	5,286,330	8,059,002	1,605,414	5.00 **	5.0
396.00	POWER OPERATED EQUIPMENT	15-SQ	10	1,196,079.65	1,196,080	(119,609)	-	**	-
397.00	COMMUNICATION EQUIPMENT	15-SQ	0	41,413,423.85	19,312,260	22,101,164	6,130,635	6.67 **	3.6
398.00	MISCELLANEOUS EQUIPMENT	15-SQ	0	445,545.04	300,485	145,060	50,120	6.67 **	2.9
TOTAL GENERAL PLANT				129,843,748.71	64,545,168	66,601,790	13,040,657		
TOTAL ELECTRIC PLANT				4,983,875,057.45	1,975,132,685	3,703,193,112	156,719,818		

* LIFE SPAN PROCEDURE USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

** ANNUAL ACCRUAL RATES CALCULATED BASED ON AMORTIZATION PERIOD AND NET SALVAGE IN COLUMN 2 & 3

see Attachment for Revision explanation

PUGET SOUND ENERGY
GAS PLANT

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
GAS PLANT								
MANUFACTURED GAS PRODUCTION PLANT								
305.00	STRUCTURES AND IMPROVEMENTS	50-R4 *	466,241	411,006	78,548	2,350	0.50	33.4
311.00	LIQUEFIED PETROLEUM GAS EQUIPMENT	50-R4 *	6,241,323	4,931,829	1,933,627	59,555	0.95	32.5
320.00	OTHER EQUIPMENT	25-R4 *	78,000	77,236	764	41	0.05	18.6
TOTAL MANUFACTURED GAS PRODUCTION PLANT			6,785,564	5,420,071	2,012,939	61,946		
UNDERGROUND STORAGE PLANT								
351.10	STRUCTURES AND IMPROVEMENTS - WELLS	50-R3 *	365,403	237,397	164,546	5,951	1.63	27.7
351.20	STRUCTURES AND IMPROVEMENTS - COMPRESSOR ST	50-R3 *	331,242	341,421	22,945	830	0.25	27.6
351.30	STRUCTURES AND IMPROVEMENTS - M & R STATION	45-R3 *	2,245	2,941	(472)	-	-	-
351.40	STRUCTURES AND IMPROVEMENTS - OTHER	45-R3 *	111,965	77,705	45,457	1,683	1.50	27.0
352.10	WELLS	60-R4 *	7,487,278	5,990,924	2,619,446	89,932	1.20	29.1
352.20	RESERVOIRS	60-R4 *	1,411,453	788,270	834,900	28,569	2.02	29.2
352.30	NON-RECOVERABLE NATURAL GAS	SQUARE *	3,157,248	1,197,911	1,959,337	66,418	2.10	29.5
353.00	LINES	50-R3 *	1,564,176	783,756	1,093,255	39,121	2.50	27.9
354.00	COMPRESSOR STATION EQUIPMENT	40-R3 *	7,591,289	3,176,896	5,173,522	194,107	2.56	26.7
355.00	MEASURING AND REGULATING EQUIPMENT	40-R2 *	293,676	76,470	246,574	9,597	3.27	25.7
356.00	PURIFICATION EQUIPMENT	40-R2 *	1,012,001	580,892	481,709	18,987	1.88	25.4
357.00	OTHER EQUIPMENT	25-R3 *	591,009	485,017	105,993	5,600	0.95	18.9
TOTAL UNDERGROUND STORAGE PLANT			23,918,985	13,739,600	12,747,212	460,795		
LIQUEFIED NATURAL GAS PLANT								
361.00	STRUCTURES AND IMPROVEMENTS	45-R3 *	3,973,839	303,575	3,670,264	113,734	2.86	32.3
362.00	GAS HOLDERS	40-S3 *	3,601,494	120,438	4,201,355	130,577	3.63	32.2
363.00	PURIFICATION EQUIPMENT	40-R2 *	3,966,061	426,352	3,738,012	124,642	3.14	30.0
364.00	TRANSPORTATION EQUIPMENT	25-L2 *	970,581	213,610	659,912	31,194	3.21	21.2
TOTAL LIQUEFIED NATURAL GAS PLANT			12,511,975	1,063,975	12,269,543	400,147		
DISTRIBUTION PLANT								
373.00	EASEMENTS	50-SQ	7,789,178	211,553	7,577,625	156,353	2.01	48.5
375.00	STRUCTURES AND IMPROVEMENTS	45-R3	8,128,305	2,894,940	5,639,780	178,102	2.19	31.7
376.10	MAINS - CAST IRON	SQUARE *	2,041,491	1,847,622	1,418,764	1,418,764	69.50	1.0
376.20	MAINS - PLASTIC	50-R4	642,671,850	152,856,555	714,750,442	17,771,066	2.77	40.2
376.30	MAINS - STEEL	SQUARE *	49,391,334	46,389,145	6,459,582	807,449	1.63	8.0
376.40	MAINS - STEEL WRAP	50-R4	306,518,527	79,569,869	380,207,920	10,029,238	3.27	37.9
378.00	MEASURING & REGULATING STATION EQUIPMENT	30-R1.5	55,681,323	12,976,350	53,841,236	2,321,010	4.17	23.9
380.00	SERVICES	40-R2.5	538,213,823	230,079,279	711,794,907	24,676,021	4.58	28.8
380.10	SERVICES - BARE STEEL	SQUARE *	10,275,513	7,353,907	4,257,423	532,179	5.18	8.0
381.00	METERS	35-R3	53,370,787	18,393,271	34,977,516	1,455,709	2.73	24.0

see Attachment for Revision explanation

PUGET SOUND ENERGY
GAS PLANT

TABLE 2. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)		
382.00	METER INSTALLATIONS	40-R2.5	0	117,058,185	18,224,886	98,833,298	2,808,421	2.40	35.2
383.00	HOUSE REGULATORS	40-R4	(10)	12,193,537	4,631,584	8,781,310	294,160	2.41	29.9
384.00	HOUSE REGULATOR INSTALLATIONS	40-R4	0	65,769,508	8,444,183	57,325,327	1,618,573	2.46	35.4
385.00	INDUSTRIAL MEASURING & REGULATING STATION EQUIP.	30-R2.5	(10)	33,599,839	9,331,783	27,628,039	1,312,410	3.91	21.1
386.10	COMMERCIAL WATER HEATERS	10-R1	0	12,474,329	4,206,108	8,268,223	2,715,433	21.77	3.0
386.20	RESIDENTIAL WATER HEATERS	10-R1	0	21,823,391	5,752,918	16,070,473	4,213,625	19.31	3.8
386.30	RESIDENTIAL CONVERSION BURNERS	13-L1.5	0	2,599,149	931,583	1,667,567	377,223	14.51	4.4
386.50	COMMERCIAL CONVERSION BURNERS	12-L2.5	0	252,031	106,415	145,618	58,795	23.33	2.5
387.00	OTHER EQUIPMENT	25-R3	0	3,785,010	1,443,642	2,341,369	100,692	2.66	23.3
TOTAL DISTRIBUTION PLANT				1,943,637,110	605,645,593	2,141,986,419	72,845,223		
GENERAL PLANT									
390.00	STRUCTURES AND IMPROVEMENTS	35-R4	(5)	231,564	(4,609,426)	4,852,567	207,467	89.59	23.4
391.10	OFFICE FURNITURE & EQUIPMENT	20-SQ	0	9,077,153	5,880,482	3,196,670	1,050,186	5.00 **	3.0
391.20	OFFICE FURNITURE & EQUIPMENT - COMPUTERS	5-SQ	0	17,885,145	9,966,278	7,918,866	7,104,313	20.00 **	1.1
392.00	TRANSPORTATION EQUIPMENT	10-SQ	10	11,369	1,084	9,147	6,098	9.00 **	1.5
393.00	STORES EQUIPMENT	20-SQ	0	245,736	194,991	50,744	20,599	5.00 **	2.5
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20-SQ	0	10,678,458	5,305,671	5,372,788	725,277	5.00 **	7.4
395.00	LABORATORY EQUIPMENT	20-SQ	0	1,442,529	85,265	1,357,263	77,600	5.00 **	17.5
396.00	POWER OPERATED EQUIPMENT	15-SQ	10	586,312	368,861	158,820	13,851	6.00 **	11.5
397.00	COMMUNICATION EQUIPMENT	15-SQ	0	7,313,950	3,436,992	3,876,959	990,703	6.67 **	3.9
398.00	MISCELLANEOUS EQUIPMENT	15-SQ	0	336,776	254,306	82,469	43,070	6.67 **	1.9
TOTAL GENERAL PLANT				47,808,992	20,884,504	26,876,293	10,239,164		
TOTAL GAS PLANT				2,034,662,626	646,753,743	2,195,892,406	84,007,275		

* LIFE SPAN PROCEDURE IS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE

** ANNUAL ACCRUAL RATES CALCULATED BASED ON AMORTIZATION PERIOD AND NET SALVAGE PERCENT IN COLUMN 2 & 3

see Attachment for Revision explanation

PUGET SOUND ENERGY
COMMON PLANT

TABLE 3. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2006

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
						ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)		
COMMON PLANT									
390.00	STRUCTURES & IMPROVEMENTS	35-R4	(5)	35,912,935	9,260,663	28,447,919	1,893,788	5.27	15.0
391.10	OFFICE FURNITURE & EQUIPMENT	20-SQ	0	11,350,643	1,531,562	9,819,081	606,060	5.00 *	16.2
391.20	OFFICE FURNITURE & EQUIPMENT - COMPUTERS	5-SQ	0	39,382,110	7,618,841	31,763,268	14,360,853	20.00 *	2.2
392.00	TRANSPORTATION EQUIPMENT	10-SQ	10	34,354	8,545	22,373	2,943	9.00 *	7.6
393.00	STORES EQUIPMENT	20-SQ	0	38,902	608	38,294	1,964	5.00 *	19.5
394.00	TOOLS, SHOP, & GARAGE EQUIPMENT	20-SQ	0	775,543	330,445	445,099	26,740	5.00 *	16.6
396.00	POWER OPERATED EQUIPMENT	15-SQ	10	71,434	70,447	(6,157)		6.00 *	-
397.00	COMMUNICATION EQUIPMENT	15-SQ	0	38,798,169	10,240,717	28,557,452	6,006,679	6.67 *	4.8
398.00	MISCELLANEOUS EQUIPMENT	15-SQ	0	428,610	883	427,726	33,024	6.67 *	13.0
TOTAL COMMON PLANT				126,792,700	29,062,711	99,515,055	22,932,051		

* ANNUAL ACCRUAL RATES CALCULATED BASED ON AMORTIZATION PERIOD AND NET SALVAGE PERCENT IN COLUMN 2 & 3

PUGET SOUND ENERGY
ELECTRIC PLANT

TABLE 4. COMPARISON OF RECOMMENDED DEPRECIATION RATES AND ACCRUALS WITH COMPANY'S CURRENT RATES AND ACCRUALS
DEPRECIATION STUDY AS OF DECEMBER 31, 2006

Account Number	Description	Acquisition Value	CURRENT					PROPOSED					EXPENSE CHANGE FROM CURRENT
			Average Service Life	Curve	Net Salvage	Rate	Expense	Average Service Life	Curve	Net Salvage	Rate	Expense	
STEAM PRODUCTION													
Colstrip Unit 1													
311	STRUCTURES AND IMPROVEMENTS	7,439,094	65	L3	(5)	3.03	225,405	125	R2	(10)	3.91	290,732	65,327
312	BOILER PLANT EQUIPMENT	57,923,526	70	R2.5	(10)	3.12	1,807,214	65	R1.5	(10)	3.64	2,111,053	303,839
314	TURBOGENERATOR EQUIPMENT	21,474,560	95	R2.5	(10)	3.29	706,513	70	R2	(10)	5.20	1,117,277	410,764
315	ACCESSORY ELECTRIC EQUIPMENT	7,180,382	65	L3	0	2.71	194,588	70	S2	0	1.97	141,212	(53,376)
316	MISC. POWER PLANT EQUIPMENT	748,120	45	R0.5	0	3.87	28,952	45	R0.5	0	4.79	35,804	6,852
Total Colstrip Unit 1		94,765,682					2,962,672					3,696,078	733,406
Colstrip Unit 1-2 Common													
311	STRUCTURES AND IMPROVEMENTS	31,349,014	65	L3	(5)	3.16	990,629	125	R2	(10)	2.77	867,835	(122,794)
312	BOILER PLANT EQUIPMENT	7,804,511	70	R2.5	(10)	3.18	248,183	65	R1.5	(10)	2.66	207,254	(40,929)
314	TURBOGENERATOR EQUIPMENT	3,845,456	95	R2.5	(10)	3.31	127,285	70	R2	(10)	2.65	102,030	(25,255)
315	ACCESSORY ELECTRIC EQUIPMENT	2,375,376	65	L3	0	3.07	72,924	70	S2	0	2.41	57,300	(15,624)
316	MISC. POWER PLANT EQUIPMENT	6,363,663	45	R0.5	0	3.82	243,092	45	R0.5	0	2.82	179,144	(63,948)
Total Colstrip Unit 1-2 Common		51,738,020					1,682,113					1,413,563	(268,550)
Colstrip Unit 1-4 Common													
316	MISC. POWER PLANT EQUIPMENT	251,534	45	R0.5	0	2.46	6,188	45	R0.5	0	2.23	5,599	(589)
Total Colstrip Unit 1-4 Common		251,534					6,188					5,599	(589)
Colstrip Unit 2													
311	STRUCTURES AND IMPROVEMENTS	5,826,036	65	L3	(5)	3.06	178,277	125	R2	(10)	2.97	172,879	(5,398)
312	BOILER PLANT EQUIPMENT	50,275,609	70	R2.5	(10)	3.05	1,533,406	65	R1.5	(10)	3.83	1,925,034	391,628
314	TURBOGENERATOR EQUIPMENT	18,439,809	95	R2.5	(10)	3.26	601,138	70	R2	(10)	5.03	928,005	326,867
315	ACCESSORY ELECTRIC EQUIPMENT	5,070,990	65	L3	0	2.69	136,410	70	S2	0	2.93	148,363	11,953
316	MISC. POWER PLANT EQUIPMENT	772,900	45	R0.5	0	3.61	27,902	45	R0.5	0	4.93	38,078	10,176
Total Colstrip Unit 2		80,385,344					2,477,132					3,212,359	735,227
Colstrip Unit 3													
311	STRUCTURES AND IMPROVEMENTS	29,048,535	65	L3	(5)	2.45	711,689	125	R2	(10)	2.80	812,834	101,145
312	BOILER PLANT EQUIPMENT	120,026,661	70	R2.5	(10)	2.68	3,216,714	65	R1.5	(10)	2.81	3,370,111	153,397
314	TURBOGENERATOR EQUIPMENT	39,374,274	95	R2.5	(10)	2.97	1,169,416	70	R2	(10)	3.77	1,484,106	314,690
315	ACCESSORY ELECTRIC EQUIPMENT	6,467,682	65	L3	0	2.47	159,752	70	S2	0	2.50	161,794	2,042
316	MISC. POWER PLANT EQUIPMENT	675,352	45	R0.5	0	2.86	19,315	45	R0.5	0	3.69	24,937	5,622
Total Colstrip Unit 3		195,592,504					5,276,885					5,853,782	576,897

see Attachment for Revision explanation

PUGET SOUND ENERGY
ELECTRIC PLANT

TABLE 4. COMPARISON OF RECOMMENDED DEPRECIATION RATES AND ACCRUALS WITH COMPANY'S CURRENT RATES AND ACCRUALS
DEPRECIATION STUDY AS OF DECEMBER 31, 2006

Account Number	Description	Acquisition Value	CURRENT					PROPOSED					EXPENSE CHANGE FROM CURRENT
			Average Service Life	Curve	Net Salvage	Rate	Expense	Average Service Life	Curve	Net Salvage	Rate	Expense	
Colstrip Unit 3-4 Common													
311	STRUCTURES AND IMPROVEMENTS	70,602,621	65	L3	(5)	2.33	1,645,041	125	R2	(10)	2.53	1,789,124	144,083
312	BOILER PLANT EQUIPMENT	18,959,642	70	R2.5	(10)	2.48	470,199	65	R1.5	(10)	2.68	508,067	37,868
314	TURBOGENERATOR EQUIPMENT	13,373	95	R2.5	(10)	2.62	350	70	R2	(10)	49.28	6,590	6,240
315	ACCESSORY ELECTRIC EQUIPMENT	7,652,070	65	L3	0	2.31	176,763	70	S2	0	2.32	177,620	857
316	MISC. POWER PLANT EQUIPMENT	4,639,637	45	R0.5	0	2.79	129,446	45	R0.5	0	2.70	125,344	(4,102)
Total Colstrip Unit 3-4 Common		101,867,343					2,421,799					2,606,745	184,946
Colstrip Unit 4													
311	STRUCTURES AND IMPROVEMENTS	26,590,546	65	L3	(5)	2.54	675,400	125	R2	(10)	2.75	730,032	54,632
312	BOILER PLANT EQUIPMENT	108,107,975	70	R2.5	(10)	2.75	2,972,969	65	R1.5	(10)	2.98	3,219,466	246,497
314	TURBOGENERATOR EQUIPMENT	37,400,011	95	R2.5	(10)	2.94	1,099,560	70	R2	(10)	3.59	1,342,320	242,760
315	ACCESSORY ELECTRIC EQUIPMENT	5,668,758	65	L3	0	2.52	142,853	70	S2	0	2.54	144,238	1,385
316	MISC. POWER PLANT EQUIPMENT	872,841	45	R0.5	0	2.79	24,352	45	R0.5	0	3.26	28,482	4,130
Total Colstrip Unit 4		178,640,131					4,915,134					5,464,538	549,404
Encogen													
312	FUEL HOLDERS, PRODUCERS & ACCESS.	42,748,414				2.70	1,154,207	65	R1.5	(10)	3.27	1,398,507	244,300
314	GENERATORS	20,328,751				2.59	526,515	70	R2	(10)	3.27	663,746	137,231
315	ACCESSORY ELECTRIC EQUIPMENT	1,678,559				2.63	44,146	70	S2	0	2.64	44,314	168
316	MISC. POWER PLANT EQUIPMENT	1,100,277				2.59	28,497	45	R0.5	0	6.84	75,262	46,765
Total Encogen		65,856,001					1,753,365					2,181,829	428,464
Frederickson 1													
311	STRUCTURES & IMPROVEMENTS	6,178,023				3.33	205,913	125	R2	(10)	3.74	231,078	25,165
312	FUEL HOLDERS, PRODUCERS & ACCESS.	17,970,988				3.33	598,973	65	R1.5	(10)	3.89	699,316	100,343
314	GENERATORS	15,800,824				3.33	526,641	70	R2	(10)	3.81	602,003	75,362
315	ACCESSORY ELECTRIC EQUIPMENT	962,487				3.33	32,080	70	S2	0	3.34	32,194	114
316	MISC. POWER PLANT EQUIPMENT	336,378				3.33	11,212	45	R0.5	0	3.84	12,906	1,694
Total Frederickson 1		41,248,700					1,374,820					1,577,497	202,677
TOTAL STEAM PRODUCTION PLANT		810,345,259					22,870,109					26,011,990	3,141,881

see Attachment for Revision explanation

PUGET SOUND ENERGY
ELECTRIC PLANT

TABLE 4. COMPARISON OF RECOMMENDED DEPRECIATION RATES AND ACCRUALS WITH COMPANY'S CURRENT RATES AND ACCRUALS
DEPRECIATION STUDY AS OF DECEMBER 31, 2006

Account Number	Description	Acquisition Value	CURRENT					PROPOSED					EXPENSE CHANGE FROM CURRENT
			Average Service Life	Curve	Net Salvage	Rate	Expense	Average Service Life	Curve	Net Salvage	Rate	Expense	
HYDROELECTRIC PRODUCTION PLANT													
Electron													
331	STRUCTURES & IMPROVEMENTS	2,460,058	100	R2	(25)	4.00	98,402	100	S1.5	(25)	7.12	175,070	76,668
332	RESERVOIRS, DAMS & WATERWAYS	45,532,653	100	R2	(25)	4.00	1,821,306	100	S1.5	(25)	7.15	3,257,483	1,436,177
333	WATER WHEELS, TURBINES & GENERATORS	1,351,642	100	R1	0	2.21	29,871	70	R1.5	0	6.70	90,500	60,629
334	ACCESSORY ELECTRIC EQUIPMENT	1,793,244	55	R4	0	3.01	53,977	65	R1	0	6.30	113,012	59,035
335	MISC. POWER PLANT EQUIPMENT	634,887	45	R0.5	0	3.44	21,840	35	S1.5	0	7.30	46,367	24,527
335.1	MISCELLANEOUS TOOLS	592,079	45	R0.5	0	3.44	20,368		SQ	0	17.35	102,706	82,338
336	ROADS, RAILROADS & BRIDGES	492,607	90	L0	0	2.40	11,823	70	R5	0	6.13	30,189	18,366
Total Electron		52,857,170					2,057,587					3,815,327	1,757,740
Lower Baker													
331	STRUCTURES & IMPROVEMENTS	3,283,623	100	R2	(25)	12.04	395,348	100	S1.5	(25)	0.81	26,577	(368,771)
332	RESERVOIRS, DAMS & WATERWAYS	12,411,912	100	R2	(25)	10.65	1,321,869	100	S1.5	(25)	0.60	73,984	(1,247,885)
333	WATER WHEELS, TURBINES & GENERATORS	10,005,540	100	R1	0	4.25	425,235	70	R1.5	0	2.00	200,262	(224,973)
334	ACCESSORY ELECTRIC EQUIPMENT	1,883,879	55	R4	0	8.55	161,072	65	R1	0	1.34	25,161	(135,911)
335	MISC. POWER PLANT EQUIPMENT	663,976	45	R0.5	0	8.68	57,633	35	S1.5	0	0.18	1,171	(56,462)
335.1	MISCELLANEOUS TOOLS	483,575	45	R0.5	0	8.68	41,974		SQ	0	4.21	20,356	(21,618)
336	ROADS, RAILROADS & BRIDGES	74,503	90	L0	0	12.50	9,313	70	R5	0	0.45	338	(8,975)
Total Lower Baker		28,807,008					2,412,444					347,849	(2,064,595)
Snoqualmie Unit 1													
331	STRUCTURES & IMPROVEMENTS	3,550,856	100	R2	(25)	2.93	104,040	100	S1.5	(25)	2.24	79,693	(24,347)
332	RESERVOIRS, DAMS & WATERWAYS	584,994	100	R2	(25)	2.06	12,051	100	S1.5	(25)	2.72	15,887	3,836
333	WATER WHEELS, TURBINES & GENERATORS	708,781	100	R1	0	1.40	9,923	70	R1.5	0	1.61	11,428	1,505
334	ACCESSORY ELECTRIC EQUIPMENT	298,571	55	R4	0	1.65	4,926	65	R1	0	1.69	5,038	112
335	MISC. POWER PLANT EQUIPMENT	1,793	45	R0.5	0	2.41	43	35	S1.5	0	0.00	0	(43)
335.1	MISCELLANEOUS TOOLS	344,340	45	R0.5	0	2.41	8,299		SQ	0	15.66	53,922	45,623
336	ROADS, RAILROADS & BRIDGES	39,895	90	L0	0	1.11	443	70	R5	0	0.60	238	(205)
338	EASEMENTS	32,899				3.55	1,168		SQ	0	2.43	799	(369)
Total Snoqualmie Unit 1		5,562,129					140,893					167,005	26,112
Snoqualmie Unit 2													
331	STRUCTURES & IMPROVEMENTS	652,002	100	R2	(25)	2.65	17,278	100	S1.5	(25)	1.98	12,934	(4,344)
332	RESERVOIRS, DAMS & WATERWAYS	1,179,903	100	R2	(25)	2.66	31,385	100	S1.5	(25)	2.17	25,545	(5,840)
333	WATER WHEELS, TURBINES & GENERATORS	5,210,197	100	R1	0	2.39	124,524	70	R1.5	0	3.24	168,981	44,457
334	ACCESSORY ELECTRIC EQUIPMENT	490,372	55	R4	0	2.91	14,270	65	R1	0	1.66	8,147	(6,123)
335	MISC. POWER PLANT EQUIPMENT	4,774	45	R0.5	0	3.02	144	35	S1.5	0	3.48	166	22
335.1	MISCELLANEOUS TOOLS	66,781	45	R0.5	0	3.02	2,017		SQ	0	11.25	7,513	5,496
336	ROADS, RAILROADS & BRIDGES	287,456	90	L0	0	1.96	5,634	70	R5	0	2.59	7,443	1,809
Total Snoqualmie Unit 2		7,891,485					195,252					230,729	35,477

see Attachment for Revision explanation

PUGET SOUND ENERGY
ELECTRIC PLANT

TABLE 4. COMPARISON OF RECOMMENDED DEPRECIATION RATES AND ACCRUALS WITH COMPANY'S CURRENT RATES AND ACCRUALS
DEPRECIATION STUDY AS OF DECEMBER 31, 2006

Account Number	Description	Acquisition Value	CURRENT					PROPOSED					EXPENSE CHANGE FROM CURRENT
			Average Service Life	Curve	Net Salvage	Rate	Expense	Average Service Life	Curve	Net Salvage	Rate	Expense	
Upper Baker													
331	STRUCTURES & IMPROVEMENTS	4,846,010	100	R2	(25)	13.00	629,981	100	S1.5	(25)	0.54	26,082	(603,899)
332	RESERVOIRS, DAMS & WATERWAYS	48,049,632	100	R2	(25)	10.14	4,872,233	100	S1.5	(25)	0.36	172,608	(4,699,625)
333	WATER WHEELS, TURBINES & GENERATORS	8,669,935	100	R1	0	8.82	764,688	70	R1.5	0	0.00	0	(764,688)
334	ACCESSORY ELECTRIC EQUIPMENT	1,762,732	55	R4	0	9.09	160,232	65	R1	0	0.01	183	(160,049)
335	MISC. POWER PLANT EQUIPMENT	493,380	45	R0.5	0	10.47	51,657	35	S1.5	0	2.13	10,527	(41,130)
335.1	MISCELLANEOUS TOOLS	264,505	45	R0.5	0	10.47	27,694		SQ	0	1.66	4,387	(23,307)
336	ROADS, RAILROADS & BRIDGES	645,095	90	L0	0	5.52	35,609	70	R5	0	0.00	0	(35,609)
Total Upper Baker		64,731,289					6,542,094					213,787	(6,328,307)
TOTAL HYDROELECTRIC PRODUCTION PLANT		159,849,081					11,348,270					4,774,697	(6,573,573)
OTHER PRODUCTION PLANT													
Crystal Mountain													
341	STRUCTURES & IMPROVEMENTS	28,242	40	L3	0	(1.10)	(311)	40	R5	(5)	0.00	0	311
342	FUEL HOLDERS, PRODUCERS & ACCESS.	197,235	45	L4	0	10.01	19,743	40	R5	(5)	4.32	8,518	(11,225)
344	GENERATORS	451,572	45	L4	0	(0.90)	(4,064)	40	R5	0	4.47	20,188	24,252
345	ACCESSORY ELECTRIC EQUIPMENT	84,237	45	L4	0	1.25	1,053	40	R5	0	5.07	4,272	3,219
346.1	MISCELLANEOUS TOOLS	10,384	45	L4	0	6.03	627		SQ	0	1.85	192	(435)
Total Crystal Mountain		771,670					17,049					33,170	16,121
Encogen													
341	STRUCTURES & IMPROVEMENTS	6,586,203	40	L3	0	2.70	177,827	40	R5	(5)	2.97	195,566	17,739
342	FUEL HOLDERS, PRODUCERS & ACCESS.	7,998,178	45	L4	0	2.59	207,153	40	R5	(5)	2.88	230,099	22,946
344	GENERATORS	70,644,953	45	L4	0	2.63	1,857,962	40	R5	0	2.55	1,801,221	(56,741)
345	ACCESSORY ELECTRIC EQUIPMENT	2,021,518	45	L4	0	2.62	52,964	40	R5	0	2.55	51,587	(1,377)
346	MISC. POWER PLANT EQUIPMENT	1,263,515	45	L4	0	2.59	32,725	40	R5	0	2.91	36,759	4,034
346.1	MISCELLANEOUS TOOLS	26,178	45	L4	0	2.59	678		SQ	0	6.30	1,648	970
Total Encogen		88,540,546					2,329,309					2,316,880	(12,429)
Frederickson 1													
341	STRUCTURES & IMPROVEMENTS	0				3.33	0	0	0	0	0.00	0	0
342	FUEL HOLDERS, PRODUCERS & ACCESS.	1,804,663				3.33	60,149	40	R5	(5)	3.52	63,551	3,402
344	GENERATORS	29,246,324				3.33	974,780	40	R5	0	3.34	976,617	1,837
345	ACCESSORY ELECTRIC EQUIPMENT	296,767				3.33	9,892	40	R5	0	3.34	9,908	16
346	MISC. POWER PLANT EQUIPMENT	0				3.33	0	0	0	0	0.00	0	0
Total Frederickson 1		31,347,754					1,044,822					1,050,076	5,254

see Attachment for Revision explanation

PUGET SOUND ENERGY
ELECTRIC PLANT

TABLE 4. COMPARISON OF RECOMMENDED DEPRECIATION RATES AND ACCRUALS WITH COMPANY'S CURRENT RATES AND ACCRUALS
DEPRECIATION STUDY AS OF DECEMBER 31, 2006

Account Number	Description	Acquisition Value	CURRENT					PROPOSED					EXPENSE CHANGE FROM CURRENT
			Average Service Life	Curve	Net Salvage	Rate	Expense	Average Service Life	Curve	Net Salvage	Rate	Expense	
Frederickson													
341	STRUCTURES & IMPROVEMENTS	2,344,478	40	L3	0	2.41	56,502	40	R5	(5)	3.22	75,454	18,952
342	FUEL HOLDERS, PRODUCERS & ACCESS.	3,702,107	45	L4	0	1.73	64,046	40	R5	(5)	1.93	71,534	7,488
344	GENERATORS	24,876,993	45	L4	0	2.33	579,634	40	R5	0	2.48	616,923	37,289
345	ACCESSORY ELECTRIC EQUIPMENT	1,872,009	45	L4	0	0.04	749	40	R5	0	6.75	126,403	125,654
346	MISC. POWER PLANT EQUIPMENT	172,525	45	L4	0	3.50	6,038	40	R5	0	5.02	8,663	2,625
346.1	MISCELLANEOUS TOOLS	209,894	45	L4	0	3.50	7,347	SQ	0	3.65	7,657	310	
Total Frederickson		33,178,006					714,317					906,634	192,317
Fredonia Unit 1&2													
341	STRUCTURES & IMPROVEMENTS	3,480,038	40	L3	0	4.15	144,422	40	R5	(5)	4.16	144,939	517
342	FUEL HOLDERS, PRODUCERS & ACCESS.	3,355,685	45	L4	0	4.23	141,945	40	R5	(5)	4.75	159,351	17,406
344	GENERATORS	41,422,739	45	L4	0	2.04	845,024	40	R5	0	2.06	851,619	6,595
345	ACCESSORY ELECTRIC EQUIPMENT	884,930	45	L4	0	2.91	25,751	40	R5	0	3.06	27,086	1,335
346	MISC. POWER PLANT EQUIPMENT	241,975	45	L4	0	4.13	9,994	40	R5	0	3.90	9,445	(549)
346.1	MISCELLANEOUS TOOLS	358,952	45	L4	0	4.13	14,825	SQ	0	5.02	18,005	3,180	
348	EASEMENTS	221,929				3.55	7,878	SQ	0	3.82	8,485	607	
Total Fredonia Unit 1&2		49,966,248					1,189,839					1,218,930	29,091
Hopkins Ridge													
341	STRUCTURES & IMPROVEMENTS	3,818,831				4.00	152,753	SQ	(5)	4.24	161,790	9,037	
344	GENERATORS	145,368,924				4.00	5,814,757	SQ	(5)	4.24	6,158,758	344,001	
345	ACCESSORY ELECTRIC EQUIPMENT	16,346,021				4.00	653,841	SQ	(5)	4.24	692,523	38,682	
346	MISC. POWER PLANT EQUIPMENT	285,518				4.00	11,421	SQ	(5)	4.24	12,096	675	
Total Hopkins Ridge		165,819,294					6,632,772					7,025,167	392,395
Whitehorn Unit 2&3													
341	STRUCTURES & IMPROVEMENTS	185,230	40	L3	0	3.14	5,816	40	R5	(5)	7.69	14,244	8,428
342	FUEL HOLDERS, PRODUCERS & ACCESS.	134,195	45	L4	0	4.41	5,918	40	R5	(5)	5.83	7,817	1,899
344	GENERATORS	41,703	45	L4	0	5.31	2,214	40	R5	0	7.10	2,963	749
345	ACCESSORY ELECTRIC EQUIPMENT	183,141	45	L4	0	4.61	8,443	40	R5	0	5.02	9,189	746
346	MISC. POWER PLANT EQUIPMENT	50,002	45	L4	0	5.19	2,595	40	R5	0	5.22	2,612	17
346.1	MISCELLANEOUS TOOLS	195,177	45	L4	0	5.19	10,130	SQ	0	6.37	12,425	2,295	
Total Whitehorn Unit 2&3		789,448					35,116					49,250	14,134
Wild Horse													
341	STRUCTURES & IMPROVEMENTS	4,153,532				4.00	166,141	SQ	(5)	4.28	177,823	11,682	
344	GENERATORS	288,129,347				4.00	11,525,174	SQ	(5)	4.28	12,335,512	810,338	
345	ACCESSORY ELECTRIC EQUIPMENT	32,390,556				4.00	1,295,622	SQ	(5)	4.28	1,386,718	91,096	
		324,673,435					12,986,937					13,900,053	913,116
TOTAL OTHER PRODUCTION PLANT		695,086,402					24,950,161					26,500,160	1,549,999

see Attachment for Revision explanation

PUGET SOUND ENERGY
ELECTRIC PLANT

TABLE 4. COMPARISON OF RECOMMENDED DEPRECIATION RATES AND ACCRUALS WITH COMPANY'S CURRENT RATES AND ACCRUALS
DEPRECIATION STUDY AS OF DECEMBER 31, 2006

Account Number	Description	Acquisition Value	CURRENT					PROPOSED					EXPENSE CHANGE FROM CURRENT
			Average Service Life	Curve	Net Salvage	Rate	Expense	Average Service Life	Curve	Net Salvage	Rate	Expense	
TRANSMISSION PLANT													
351	EASEMENTS	5,312,769	55	L5	0	1.89	100,411	50	SQ	0	1.90	101,063	652
352	STRUCTURES & IMPROVEMENTS	2,325,622	55	R5	0	1.84	42,791	55	R3	(5)	1.70	39,534	(3,257)
353	STATION EQUIPMENT	107,581,870	45	L2	(5)	2.29	2,463,625	45	R1	(10)	2.11	2,266,976	(196,649)
354	TOWERS & FIXTURES	73,368,520	55	R5	(5)	2.27	1,665,465	65	R4	(20)	1.67	1,222,163	(443,302)
355	POLES & FIXTURES	30,015,417	40	R4	(5)	2.44	732,376	45	R2	(30)	3.02	905,211	172,835
356	OVERHEAD CONDUCTORS AND DEVICES	103,996,799	40	R5	(5)	2.63	2,735,116	50	R3	(20)	2.11	2,192,740	(542,376)
358	UNDERGROUND CONDUCTORS AND DEVICES	3,475,409	60	R1.5	0	1.38	47,961	50	R3	0	1.92	66,810	18,849
359	ROADS AND TRAILS	606,197	95	L2	0	1.49	9,033	60	R4	0	1.43	8,673	(360)
TOTAL TRANSMISSION PLANT		326,682,603					7,796,779					6,803,170	(993,609)
DISTRIBUTION PLANT													
361	STRUCTURES & IMPROVEMENTS	6,177,373	50	L4	0	1.95	120,459	55	R3	(5)	1.81	111,899	(8,560)
362	STATION EQUIPMENT	397,736,015	35	R2	0	2.19	8,710,419	45	R1.5	(10)	1.97	7,848,744	(861,675)
364	POLES, TOWERS & FIXTURES	322,403,709	45	R1.5	(20)	2.30	7,415,285	45	R2	(30)	3.11	10,025,339	2,610,054
365	OVERHEAD CONDUCTORS AND DEVICES	352,071,707	35	R2	(10)	2.81	9,893,215	40	R2.5	(20)	2.83	9,975,037	81,822
366	UNDERGROUND CONDUIT	497,097,316	45	R4	(10)	2.45	12,178,884	50	R4	(15)	2.26	11,236,633	(942,251)
367	UNDERGROUND CONDUCTORS AND DEVICES	553,731,778	30	R3	(5)	3.66	20,266,583	35	R2.5	(20)	3.53	19,563,877	(702,706)
368	LINE TRANSFORMERS	350,644,501	45	R1	(10)	2.18	7,644,050	40	R2	(20)	3.26	11,416,401	3,772,351
369	SERVICES	173,173,054	40	R3	(5)	2.24	3,879,076	45	R3	(20)	2.33	4,036,225	157,149
370	METERS	130,126,166	30	L5	(10)	3.82	4,970,820	35	R2.5	0	2.32	3,016,390	(1,954,430)
373	STREET LIGHTING AND SIGNAL SYSTEMS	53,978,652	30	R2	(10)	2.84	1,532,994	35	R2	(15)	3.34	1,800,659	267,665
375	EASEMENTS	24,927,698	60	R3	0	1.54	383,886	50	SQ	0	2.24	557,940	174,054
TOTAL DISTRIBUTION PLANT		2,862,067,969					76,995,670					79,589,144	2,593,474

see Attachment for Revision explanation

PUGET SOUND ENERGY
ELECTRIC PLANT

TABLE 4. COMPARISON OF RECOMMENDED DEPRECIATION RATES AND ACCRUALS WITH COMPANY'S CURRENT RATES AND ACCRUALS
DEPRECIATION STUDY AS OF DECEMBER 31, 2006

Account Number	Description	Acquisition Value	CURRENT					PROPOSED					EXPENSE CHANGE FROM CURRENT
			Average Service Life	Curve	Net Salvage	Rate	Expense	Average Service Life	Curve	Net Salvage	Rate	Expense	
GENERAL PLANT													
390	Structures & Improvements	30,194,524	35	R4	0	3.41	1,029,633	35	R4	(5)	6.60	1,992,694	963,061
390	Structures & Improvements- Colstrip	533,785	35	R4	0	3.92	20,924	35	R4	(5)	6.60	35,223	14,299
391.1	Office Furniture & Equipment > \$20K	-	25	R3	0	4.86	0	20	SQ	0	5.00	0	0
391.1	Office Furniture & Equipment < \$20K	10,517,916	28			3.57	375,490	20	SQ	0	5.00	731,444	355,954
391.1	Office Furniture & Equipment Modular	2,972,501	15			6.67	198,266	20	SQ	0	5.00	206,716	8,450
391.1	Office Furniture & Equipment Encogen > \$20K	3,184	40.5			2.47	79	20	SQ	0	5.00	221	142
391.2	Office Furniture & Equipment - Computers > \$20K	407,608	10	R5	0	9.42	38,397	5	SQ	0	20.00	27,743	(10,653)
391.2	Office Furniture & Equipment - Computers < \$20K	20,812,875	10			10.00	2,081,288	5	SQ	0	20.00	1,429,517	(651,770)
391.2	Office Furniture & Equipment - Computers Fredrickson 1	40,104	28			3.57	1,432	5	SQ	0	20.00	2,920	1,489
392	Transportation Equipment - Amortized	1,109,600	8			12.50	138,700	10	SQ	10	0.00	0	(138,700)
392	Transportation Equipment - Aircraft	-	7			14.29	0	10	SQ	10	0.00	0	0
392	Transportation Equipment - Encogen Amortized	26,389	46.58			2.15	567	10	SQ	10	0.00	0	(567)
393	Stores Equipment < \$20K	396,917	32			3.13	12,424	20	SQ	0	5.00	195,193	182,769
393	Stores Equipment - Forklift	659,182	30			3.33	21,951	20	SQ	0	5.00	324,477	302,526
394	Tools, Shop & Garage > \$20K	3,680,774	25	L4	0	4.02	147,967	20	SQ	0	5.00	196,736	48,769
394	Tools, Shop & Garage 30 year Tools	1,190,104	30			3.33	39,630	20	SQ	0	5.00	63,611	23,981
394	Tools, Shop & Garage 5 Year Tools	897,906	5			20.00	179,581	20	SQ	0	5.00	47,992	(131,589)
395	Laboratory Equipment > \$20K	1,579,116	10	L0	0	13.06	206,233	20	SQ	0	5.00	189,964	(16,269)
395	Laboratory Equipment < \$20K	11,766,214	42			2.38	280,036	20	SQ	0	5.00	1,415,450	1,135,414
396	Power Operated Equipment	1,196,080	8			1.25	14,951	15	SQ	10	0.00	0	(14,951)
397	Communication Equipment - Non Mobile	25,440,744	20	R2	0	4.90	1,246,596	15	SQ	0	6.67	3,766,120	2,519,524
397	Communication Equipment - Mobile	5,171,544	21			4.76	246,165	15	SQ	0	6.67	765,569	519,404
397	Communication Equipment - 3rd AC	5,777,924	20	R2	0	5.01	289,474	15	SQ	0	6.67	855,335	565,861
397	Communication Equipment - Colstrip 1 & 2	102,865	20	R2	0	4.22	4,341	15	SQ	0	6.67	15,228	10,887
397	Communication Equipment - Colstrip 3 & 4	2,644,052	20	R2	0	3.29	86,989	15	SQ	0	6.67	391,412	304,423
397	Communication Equipment - Fredrickson 1	142,238	20			3.33	4,737	15	SQ	0	6.67	21,056	16,319
397	Communication Equipment - Hopkins Ridge	2,087,873	20			4.90	102,306	15	SQ	0	6.67	309,078	206,772
397	Communication Equipment - Mobile Radio	46,183	23			4.35	2,009	15	SQ	0	6.67	6,837	4,828
398	Miscellaneous Equipment	445,545	24			4.17	18,578	15	SQ	0	6.67	50,120	31,542
TOTAL GENERAL PLANT		129,843,747					6,788,743					13,040,657	6,251,914
TOTAL ELECTRIC PLANT		4,983,875,061					150,749,732					156,719,818	5,970,086

see Attachment for Revision explanation

PUGET SOUND ENERGY
GAS PLANT

TABLE 5. COMPARISON OF RECOMMENDED DEPRECIATION RATES AND ACCRUALS WITH COMPANY'S CURRENT RATES AND ACCRUALS
DEPRECIATION STUDY AS OF DECEMBER 31, 2006

Account Number	Description	Acq. Value	CURRENT					PROPOSED					EXPENSE CHANGE FROM CURRENT
			Average Service Life	Curve	Net Salvage	Rate	Expense	Average Service Life	Curve	Net Salvage	Rate	Expense	
<u>MANUFACTURED GAS PRODUCTION PLANT</u>													
305	STRUCTURES AND IMPROVEMENTS	466,241	60	R4	(25)	2.36	11,003	50	R4	(5)	0.50	2,350	(8,653)
311	LIQUIFIED PETROLEUM GAS EQUIPMENT	6,241,323	60	R4	(25)	5.18	323,301	50	R4	(10)	0.95	59,555	(263,746)
320	OTHER EQUIPMENT	78,000	60	R4	0	0.68	530	25	R4	0	0.05	41	(489)
Total Manufactured Gas Production Plant		6,785,564					334,834					61,946	(272,888)
<u>UNDERGROUND STORAGE</u>													
STRUCTURES & IMPROVEMENTS													
351.1	WELL STRUCTURES	365,403	80	R4	(10)	3.44	12,570	50	R3	(10)	1.63	5,951	(6,619)
351.2	COMPRESSOR STATION STRUCTURES	331,242	80	R4	(10)	0.84	2,782	50	R3	(10)	0.25	830	(1,952)
351.3	MEAS & REG STATION STRUCTURES	2,245	80	R4	(10)	(0.68)	-15	45	R3	(10)	0	0	15
351.4	OTHER STRUCTURES	111,965	80	R4	(10)	3.03	3,393	45	R3	(10)	1.50	1,683	(1,710)
WELLS, RESERVOIRS													
352.1	WELLS	7,487,278	80	R4	(15)	2.36	176,700	60	R4	(15)	1.20	89,932	(86,768)
352.2	RESERVOIRS	1,411,453	80	R4	(15)	3.06	43,190	60	R4	(15)	2.02	28,569	(14,621)
352.3	NON-RECOVERABLE CUSHION GAS	3,157,248	50	SQ	0	3.42	107,978	50	SQ	0	2.10	66,418	(41,560)
353	LINES	1,564,176	80	R4	(10)	3.94	61,629	50	R3	(20)	2.50	39,121	(22,508)
354	COMPRESSOR STATION EQUIPMENT	7,591,289	80	R4	0	4.01	304,411	40	R3	(10)	2.56	194,107	(110,304)
355	MEASURING & REGULATING EQUIPMENT	293,676	80	R4	0	3.86	11,336	40	R2	(10)	3.27	9,597	(1,739)
356	PURIFICATION EQUIPMENT	1,012,001	80	R4	(10)	3.86	39,063	40	R2	(5)	1.88	18,987	(20,076)
357	OTHER EQUIPMENT	591,006	80	R4	0	0.63	3,722	25	R3	0	0.95	5,600	1,878
Total Underground Storage Plant		23,918,979					766,758					460,795	(305,963)
<u>LIQUEFIED NATURAL GAS PLANT</u>													
361	STRUCTURES & IMPROVEMENTS	3,973,839				3.06	121,599	45	R3	0	2.86	113,734	(7,865)
362	GAS HOLDERS	3,601,494				2.04	73,470	40	S3	(20)	3.63	130,577	57,107
363	PURIFICATION EQUIPMENT	3,966,061				4.30	170,541	40	R2	(5)	3.14	124,642	(45,899)
364	TRANSPORTATION EQUIPMENT	970,581				6.94	67,359	25	L2	10	3.21	31,194	(36,165)
Total Liquefied Natural Gas Plant		12,511,975					432,970					400,147	(32,823)

see Attachment for Revision explanation

PUGET SOUND ENERGY
GAS PLANT

TABLE 5. COMPARISON OF RECOMMENDED DEPRECIATION RATES AND ACCRUALS WITH COMPANY'S CURRENT RATES AND ACCRUALS
DEPRECIATION STUDY AS OF DECEMBER 31, 2006

Account Number	Description	Acq. Value	CURRENT				PROPOSED					EXPENSE CHANGE FROM CURRENT		
			Average Service Life	Curve	Net Salvage	Rate	Expense	Average Service Life	Curve	Net Salvage	Rate		Expense	
TRANSMISSION PLANT														
366	STRUCTURES & IMPROVEMENTS		45	R5	0	1.89	2,101						(2,101)	
367	MAINS		65	R4	(25)	1.90	830,277						(830,277)	
369	MEASURING & REGULATING EQUIPMENT		30	R3	(5)	3.24	265,296						(265,296)	
Total Transmission Plant							1,097,674						(1,097,674)	
DISTRIBUTION PLANT														
373	EASEMENTS	7,789,178				1.81	140,984	50	SQ	0	2.01	156,353	15,369	
375	STRUCTURES & IMPROVEMENTS	8,128,305	30	R3	0	3.06	248,726	45	R3	(5)	2.19	178,102	(70,624)	
	MAINS													
376.1	CAST-IRON	2,041,491			AMORTIZED	(80)	8.56	174,752		SQ	(60)	69.50	1,418,764	1,244,012
376.2	PLASTIC	642,671,850	50	R4	(35)	2.79	17,930,545	50	R4	(35)	2.77	17,771,066	(159,479)	
376.3	BARE STEEL	49,391,333			AMORTIZED	(90)	4.53	2,237,427		SQ	(7)	1.63	807,449	(1,429,978)
376.4	WRAPPED STEEL	306,518,527	50	R4	(50)	3.25	9,961,852	50	R4	(50)	3.27	10,029,238	67,386	
378	MEASURING & REGULATING EQUIPMENT	55,681,323	30	L3	(15)	4.26	2,372,024	30	R1.5	(20)	4.17	2,321,010	(51,014)	
380	SERVICES	538,213,823	40	R2.5	(35)	3.11	16,738,450	40	R2.5	(75)	4.58	24,676,021	7,937,571	
380.1	SERVICES - BARE STEEL	10,275,513	40	R2.5	(35)	3.11	319,568		SQ	(13)	5.18	532,179	212,611	
381	METERS	53,370,787	40	R1	(35)	3.22	1,718,539	35	R3	0	2.73	1,455,709	(262,830)	
382	METER INSTALLATIONS	117,058,185	40	R2.5	0	2.25	2,633,809	40	R2.5	0	2.40	2,808,421	174,612	
383	HOUSE REGULATORS	12,193,537	40	R4	(30)	3.37	410,922	40	R4	(10)	2.41	294,160	(116,762)	
384	HOUSE REGULATOR INSTALLATIONS	65,769,508	40	R4	0	2.22	1,460,083	40	R4	0	2.46	1,618,573	158,490	
385	INDUSTRIAL MEAS. & REG. STA. EQUIP.	33,599,839	30	R2.5	0	3.09	1,038,235	30	R2.5	(10)	3.91	1,312,410	274,175	
386.1	COMMERCIAL WATER HEATERS	12,474,329	10	R1	(5)	19.15	2,388,834	10	R1	0	21.77	2,715,433	326,599	
386.2	RESIDENTIAL WATER HEATERS	21,823,391	10	R1.5	0	19.47	4,249,014	10	R1	0	19.31	4,213,625	(35,389)	
386.3	RESIDENTIAL CONVERSION BURNERS	2,599,149	15	L2	(90)	20.00	519,830	13	L1.5	0	14.51	377,223	(142,607)	
386.5	COMMERCIAL CONVERSION BURNERS	252,031	10	L3	(95)	39.01	98,317	12	L2.5	0	23.33	58,795	(39,522)	
387	OTHER EQUIPMENT	3,785,010	25	R3	0	3.68	300,741	25	R3	0	2.66	100,692	(200,049)	
Total Distribution Plant							64,942,654					72,845,223	7,902,569	

see Attachment for Revision explanation

PUGET SOUND ENERGY
GAS PLANT

TABLE 5. COMPARISON OF RECOMMENDED DEPRECIATION RATES AND ACCRUALS WITH COMPANY'S CURRENT RATES AND ACCRUALS
DEPRECIATION STUDY AS OF DECEMBER 31, 2006

Account Number	Description	Acq. Value	CURRENT					PROPOSED					EXPENSE CHANGE FROM CURRENT
			Average Service Life	Curve	Net Salvage	Rate	Expense	Average Service Life	Curve	Net Salvage	Rate	Expense	
GENERAL PLANT													
390	STRUCTURES & IMPROVEMENTS	231,564	35	R4	0	2.85	6,600	35	R4	(5)	89.59	207,467	200,867
391.1	OFFICE FURNITURE & EQUIPMENT <\$20K	8,130,451	27			3.70	300,827	20	SQ	0	5.00	940,657	639,830
391.1	DATA EQUIPMENT <\$20K	946,702	27			3.64	34,460	20	SQ	0	5.00	109,529	75,069
391.2	COMPUTERS > \$20K	5,979,526	10	R5	0	13.24	791,689	5	SQ	0	20.00	2,375,179	1,583,490
391.2	COMPUTERS < \$20K	11,905,619	27			3.70	440,508	5	SQ	0	20.00	4,729,134	4,288,626
392	TRANSPORTATION EQUIPMENT	11,369	14			7.14	812	10	SQ	10	9.00	6,098	5,286
393	STORES EQUIPMENT <\$20K	245,736	27			3.71	9,117	20	SQ	0	5.00	20,599	11,482
394	TOOLS, SHOP & GARAGE EQUIP. > \$20K	990,692	25	L4	0	3.98	39,430	20	SQ	0	5.00	67,268	27,838
394	TOOLS, SHOP EQUIPMENT <\$20K	4,676,584	32			3.16	147,780	20	SQ	0	5.00	317,640	169,860
394	TOOLS, SHOP EQUIPMENT <\$20K from G387	4,833,333	23			4.35	210,250	20	SQ	0	5.00	328,283	118,033
394	TOOLS, SHOP EQUIPMENT - 5 YEAR TOOLS	177,848	5			20.00	35,570	20	SQ	0	5.00	12,086	(23,484)
395	LABORATORY EQUIPMENT < \$20K	1,442,529	37			2.71	39,093	20	SQ	0	5.00	77,600	38,507
396	POWER OPERATED EQUIPMENT	586,312	7			14.29	83,784	15	SQ	10	6.00	13,851	(69,933)
397	COMMUNICATIONS EQUIPMENT - NON MOBILE	6,967,011	20	R2	0	5.04	351,137	15	SQ	0	6.67	943,709	592,572
397	COMMUNICATIONS EQUIPMENT - MOBILE	346,939	24.17			4.14	14,363	15	SQ	0	6.67	46,994	32,631
398	MISCELLANEOUS EQUIPMENT < \$20K	336,776	26			3.85	12,964	15	SQ	0	6.67	43,070	30,106
Total General Plant		<u>47,808,991</u>					<u>2,518,382</u>					<u>10,239,164</u>	<u>7,720,782</u>
TOTAL GAS PLANT		<u>2,034,662,618</u>					<u>70,093,272</u>					<u>84,007,275</u>	<u>13,914,003</u>

PUGET SOUND ENERGY
COMMON PLANT

TABLE 6. COMPARISON OF RECOMMENDED DEPRECIATION RATES AND ACCRUALS WITH COMPANY'S CURRENT RATES AND ACCRUALS
DEPRECIATION STUDY AS OF DECEMBER 31, 2006

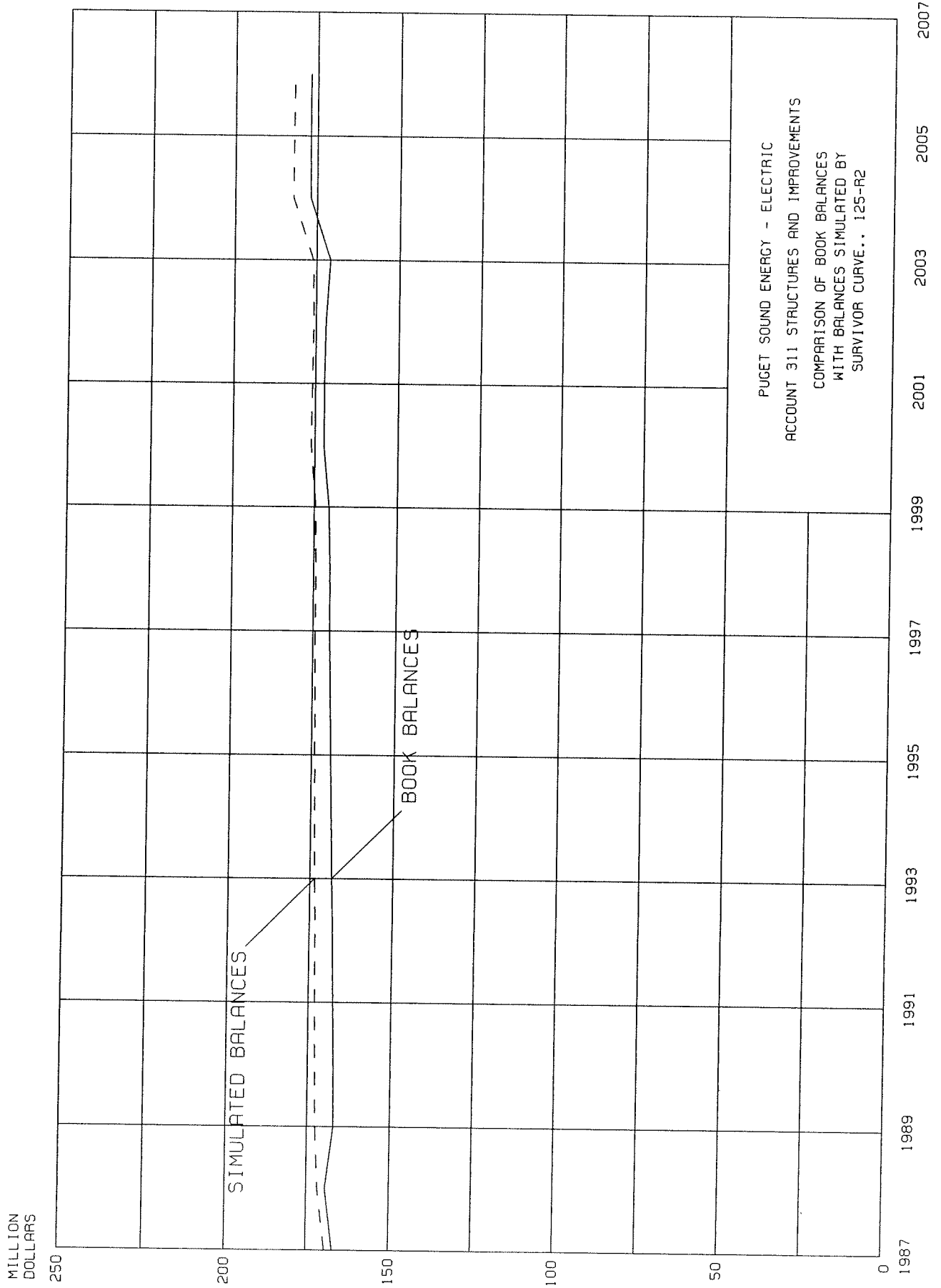
Account Number	Description	Acq. Value	CURRENT				PROPOSED					EXPENSE CHANGE FROM CURRENT	
			Average Service Life	Curve	Net Salvage	Rate	Expense	Average Service Life	Curve	Net Salvage	Rate		Expense
COMMON PLANT													
390	Structures & Improvements	35,912,935	35	R4	0	3.17	1,138,440	35	R4	(5)	5.27	1,893,788	755,348
391.1	Office Furniture & Equipment > \$20K	1,292,474	25	R3	0	4.12	53,250	20	SQ	0	5.00	69,011	15,761
391.1	Office Furniture & Equipment < \$20K	6,886,242	28			3.57	245,839	20	SQ	0	5.00	367,686	121,847
391.1	Office Furniture & Equipment - Modular	3,171,927	21.25			4.71	149,398	20	SQ	0	5.00	169,363	19,965
391.2	Computer Equipment > \$20K	10,744,946	10	R5	0	13.10	1,407,588	5	SQ	0	20.00	3,918,190	2,510,602
391.2	Computer Equipment < \$20K	28,637,164	19			5.26	1,506,315	5	SQ	0	20.00	10,442,663	8,936,348
392	Transportation Equipment	34,354	11			9.09	3,123	10	SQ	10	9.00	2,943	(180)
393	Stores Equipment	38,902	32			3.12	1,217	20	SQ	0	5.00	1,964	747
394	Tools, Shop & Garage Equip. > \$20K	357,359	25	L4	0	3.92	14,008	20	SQ	0	5.00	12,321	(1,687)
394	Tools, Shop Equipment - 5 year tools	418,184	5			20.00	83,637	20	SQ	0	5.00	14,419	(69,218)
396	Power Operated Equipment	71,434	7			14.28	10,201	15	SQ	10	6.00	0	(10,201)
397	Communication Equipment - Non Mobile	37,245,698	20	R2	0	4.98	1,854,835	15	SQ	0	6.67	5,766,328	3,911,493
397	Communication Equipment - Mobile	1,552,471	23			4.35	67,532	15	SQ	0	6.67	240,351	172,819
398	Miscellaneous Equipment > \$20K	26,509	25	SQ	0	4.58	1,214	15	SQ	0	6.67	2,042	828
398	Miscellaneous Equipment < \$20K	402,101	25			4.00	16,084	15	SQ	0	6.67	30,982	14,898
TOTAL COMMON PLANT		<u>126,792,700</u>					<u>6,552,681</u>					<u>22,932,051</u>	<u>16,379,370</u>

III-23

SERVICE LIFE STATISTICS

III-24

ELECTRIC PLANT

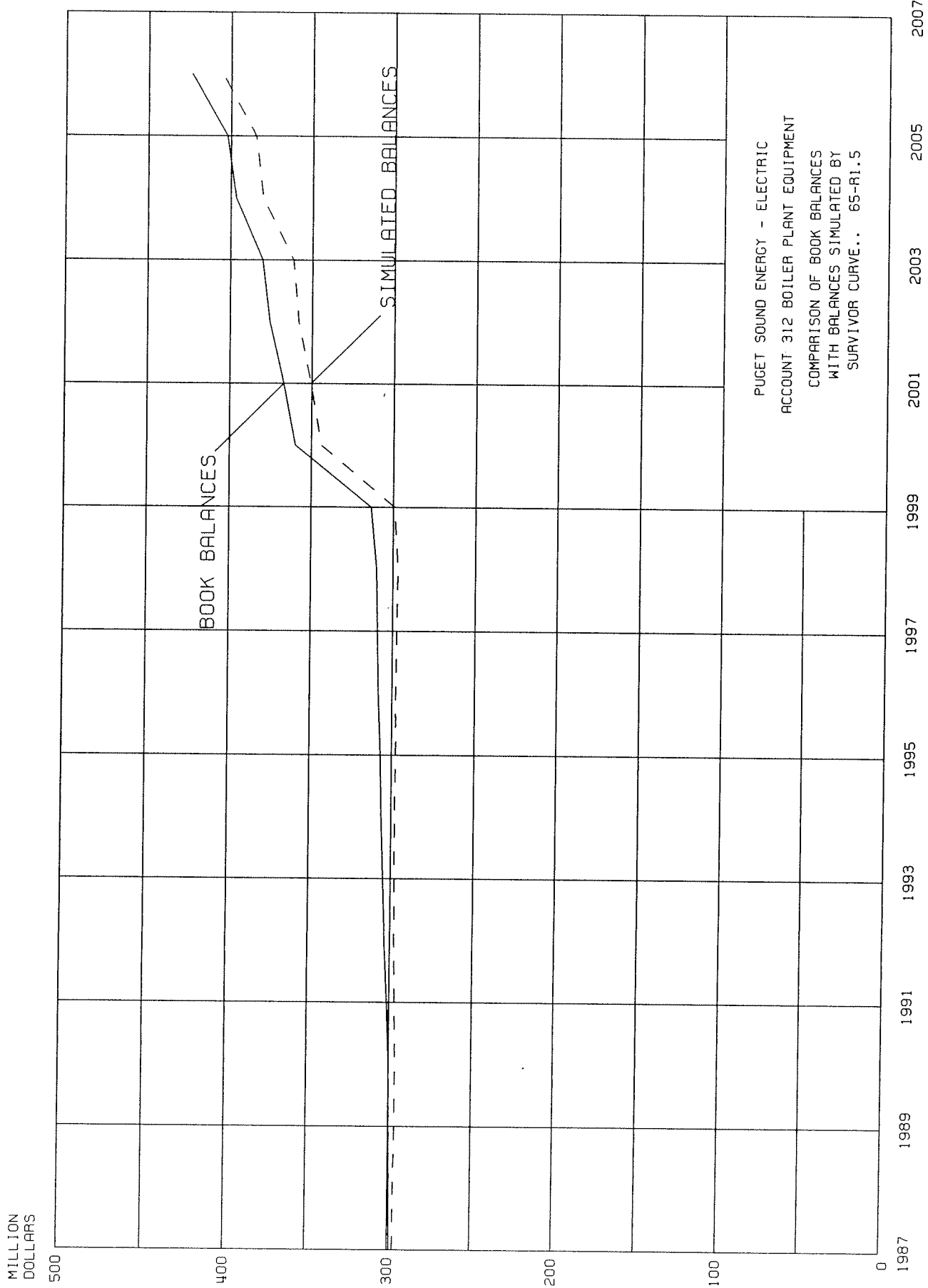


PUGET SOUND ENERGY - ELECTRIC
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 125-R2

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	166,953,834	169,299,925	2,346,091-
1988	169,328,757	171,631,366	2,302,609-
1989	167,002,139	172,505,294	5,503,155-
1990	167,196,159	172,790,302	5,594,143-
1991	167,572,590	173,042,982	5,470,392-
1992	167,886,706	173,191,834	5,305,128-
1993	168,429,510	173,564,802	5,135,292-
1994	168,806,072	173,766,414	4,960,342-
1995	169,197,381	173,978,179	4,780,798-
1996	169,557,867	174,154,477	4,596,610-
1997	169,929,179	174,336,394	4,407,215-
1998	170,079,265	174,292,144	4,212,879-
1999	170,543,579	174,556,595	4,013,016-
2000	172,330,504	176,138,018	3,807,514-
2001	172,330,504	175,926,981	3,596,477-
2002	172,016,877	175,710,461	3,693,584-
2003	170,820,865	176,005,737	5,184,872-
2004	176,946,675	182,140,182	5,193,507-
2005	177,099,748	182,135,568	5,035,820-
2006	177,033,869	181,891,617	4,857,748-

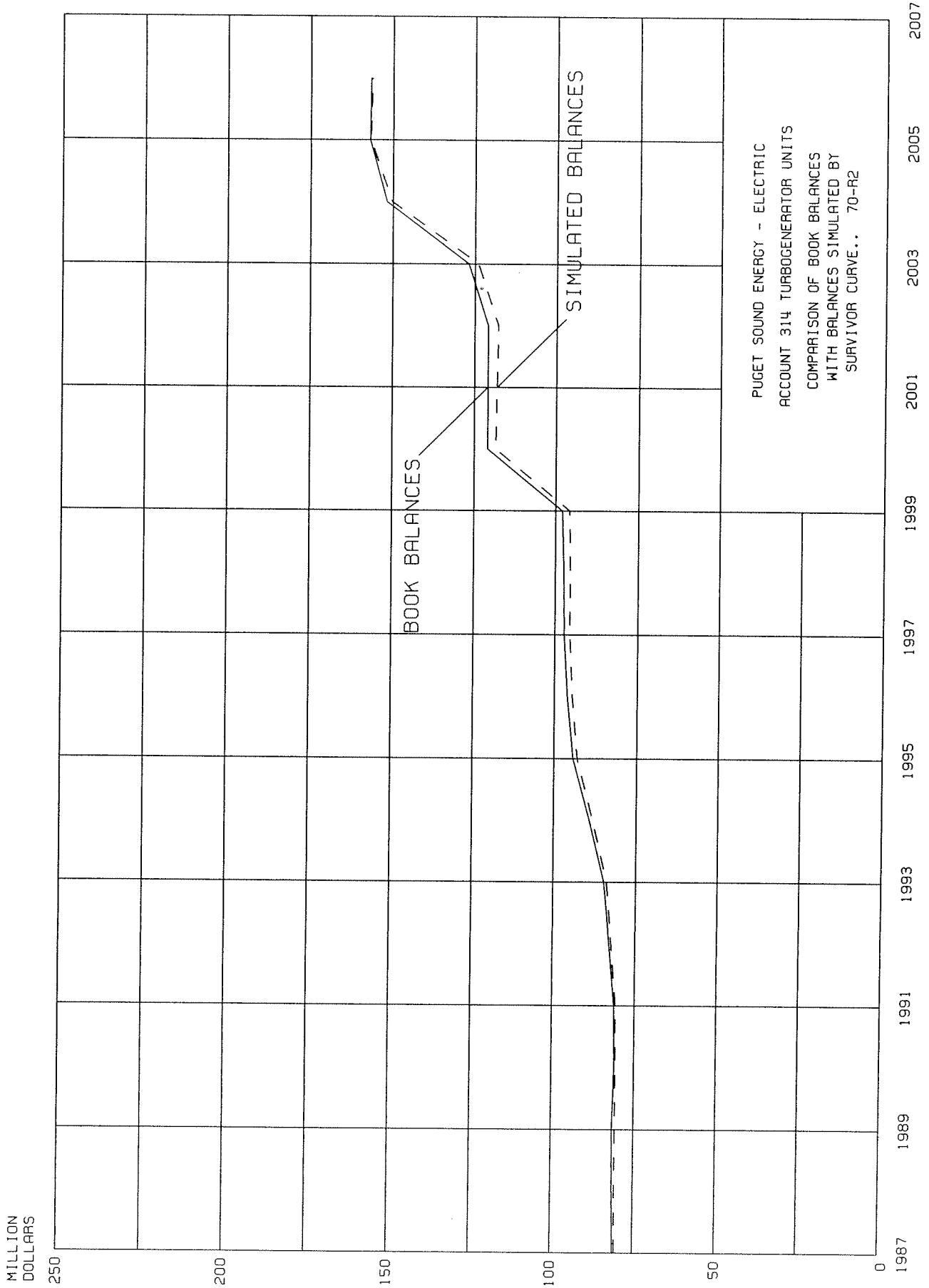
AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE	
			BEG	END
170,553,104	4,596,624	37.1	1.1	3.6



PUGET SOUND ENERGY - ELECTRIC
ACCOUNT 312 BOILER PLANT EQUIPMENT
SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 65-R1.5

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	298,842,943	296,885,605	1,957,338
1988	299,288,778	296,702,421	2,586,357
1989	299,661,511	296,209,609	3,451,902
1990	299,988,858	296,200,023	3,788,835
1991	301,477,040	296,726,934	4,750,106
1992	303,295,168	297,470,050	5,825,118
1993	304,605,690	297,669,588	6,936,102
1994	305,886,813	297,807,197	8,079,616
1995	306,752,164	297,493,627	9,258,537
1996	308,290,088	297,818,152	10,471,936
1997	309,096,710	297,374,976	11,721,734
1998	309,941,739	296,934,440	13,007,299
1999	313,497,932	299,164,991	14,332,941
2000	359,736,422	343,974,136	15,762,286
2001	367,017,798	350,428,966	16,588,832
2002	375,835,604	358,047,791	17,787,813
2003	380,418,691	361,467,819	18,950,872
2004	396,743,208	380,214,793	16,528,415
2005	402,201,816	384,715,356	17,486,460
2006	423,817,325	405,117,589	18,699,736

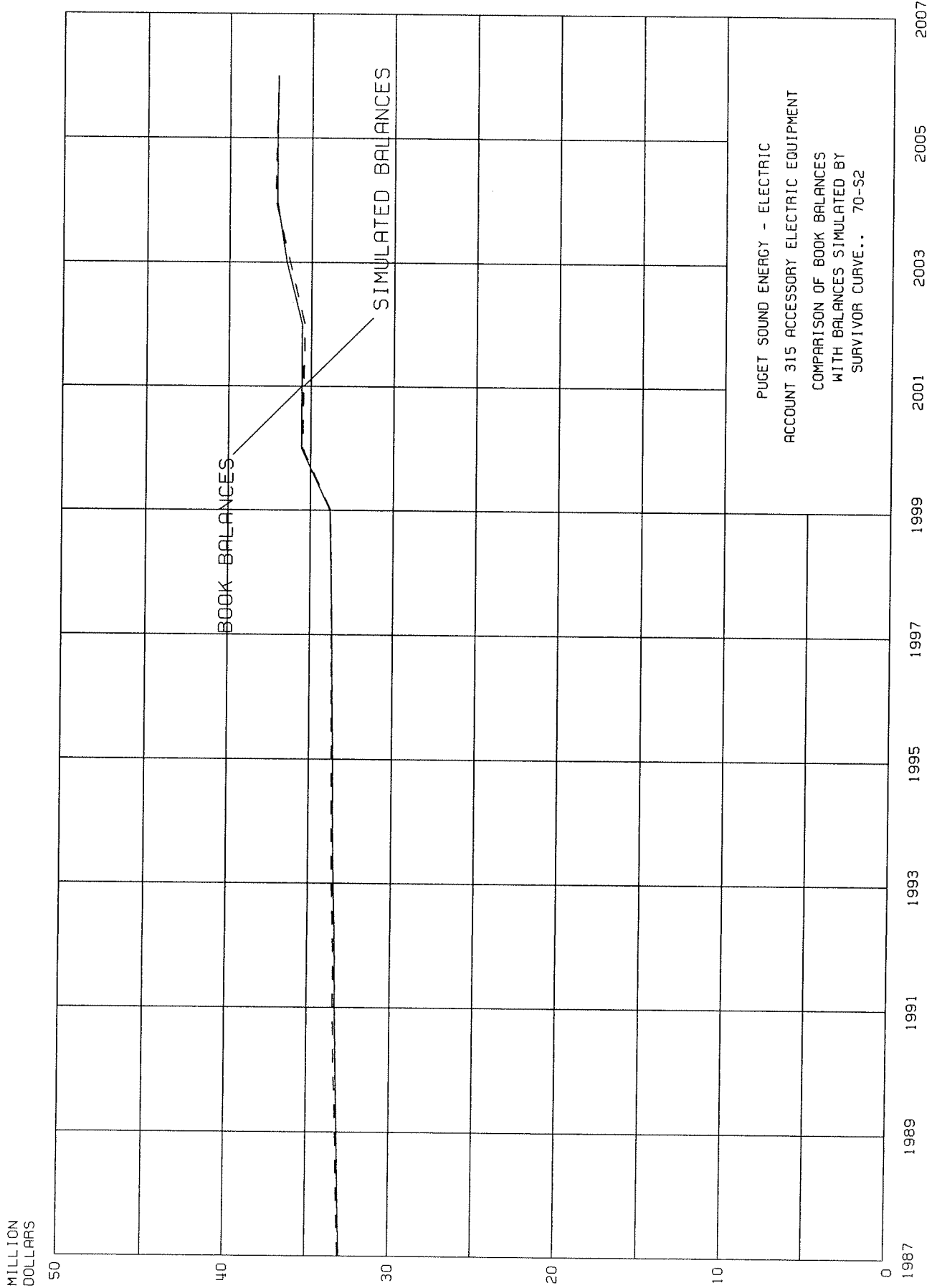
AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE	
			BEG	END
333,319,815	12,332,693	27.0	4.0	13.5



PUGET SOUND ENERGY - ELECTRIC
ACCOUNT 314 TURBOGENERATOR UNITS
SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 70-R2

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	81,078,812	80,473,957	604,855
1988	81,363,975	80,611,785	752,190
1989	81,528,893	80,622,549	906,344
1990	80,958,184	80,634,544	323,640
1991	81,190,850	80,738,870	451,980
1992	82,874,920	82,244,803	630,117
1993	84,645,795	83,827,185	818,610
1994	89,177,845	88,158,306	1,019,539
1995	94,214,063	92,977,935	1,236,128
1996	96,073,480	94,606,979	1,466,501
1997	97,202,521	95,493,272	1,709,249
1998	97,445,374	95,482,259	1,963,115
1999	97,978,402	95,750,041	2,228,361
2000	120,947,366	118,426,562	2,520,804
2001	120,947,366	118,106,239	2,841,127
2002	120,906,525	117,771,914	3,134,611
2003	126,858,825	123,973,433	2,885,392
2004	151,805,305	150,209,601	1,595,704
2005	156,983,234	156,755,224	228,010
2006	156,677,058	156,303,687	373,371

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE	
			BEG	END
105,042,940	1,656,861	63.4	2.3	9.0

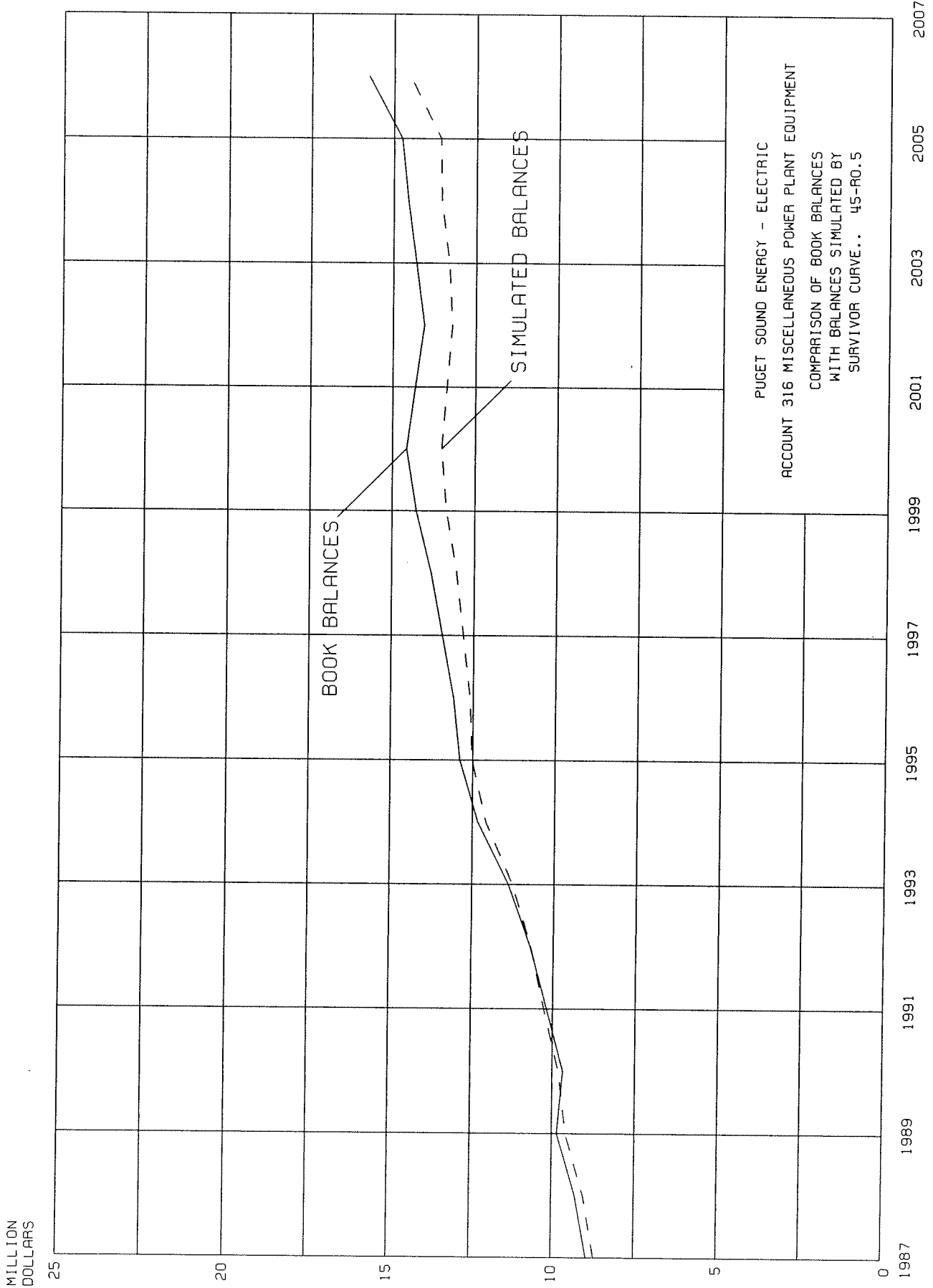


PUGET SOUND ENERGY - ELECTRIC
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 70-S2

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	32,938,048	33,002,534	64,486-
1988	33,047,936	33,136,415	88,479-
1989	33,122,794	33,206,656	83,862-
1990	33,214,379	33,347,059	132,680-
1991	33,302,184	33,427,345	125,161-
1992	33,333,128	33,448,968	115,840-
1993	33,458,414	33,562,617	104,203-
1994	33,517,249	33,607,295	90,046-
1995	33,546,152	33,619,014	72,862-
1996	33,609,644	33,661,999	52,355-
1997	33,654,676	33,682,639	27,963-
1998	33,724,250	33,723,512	738
1999	33,812,194	33,778,039	34,155
2000	35,556,190	35,483,145	73,045
2001	35,556,190	35,438,595	117,595
2002	35,556,190	35,387,411	168,779
2003	36,505,182	36,302,131	203,051
2004	37,107,618	37,203,576	95,958-
2005	37,101,171	37,143,041	41,870-
2006	37,056,304	37,061,106	4,802-

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE	
			BEG	END
34,435,995	98,625	349.2	0.1	3.6



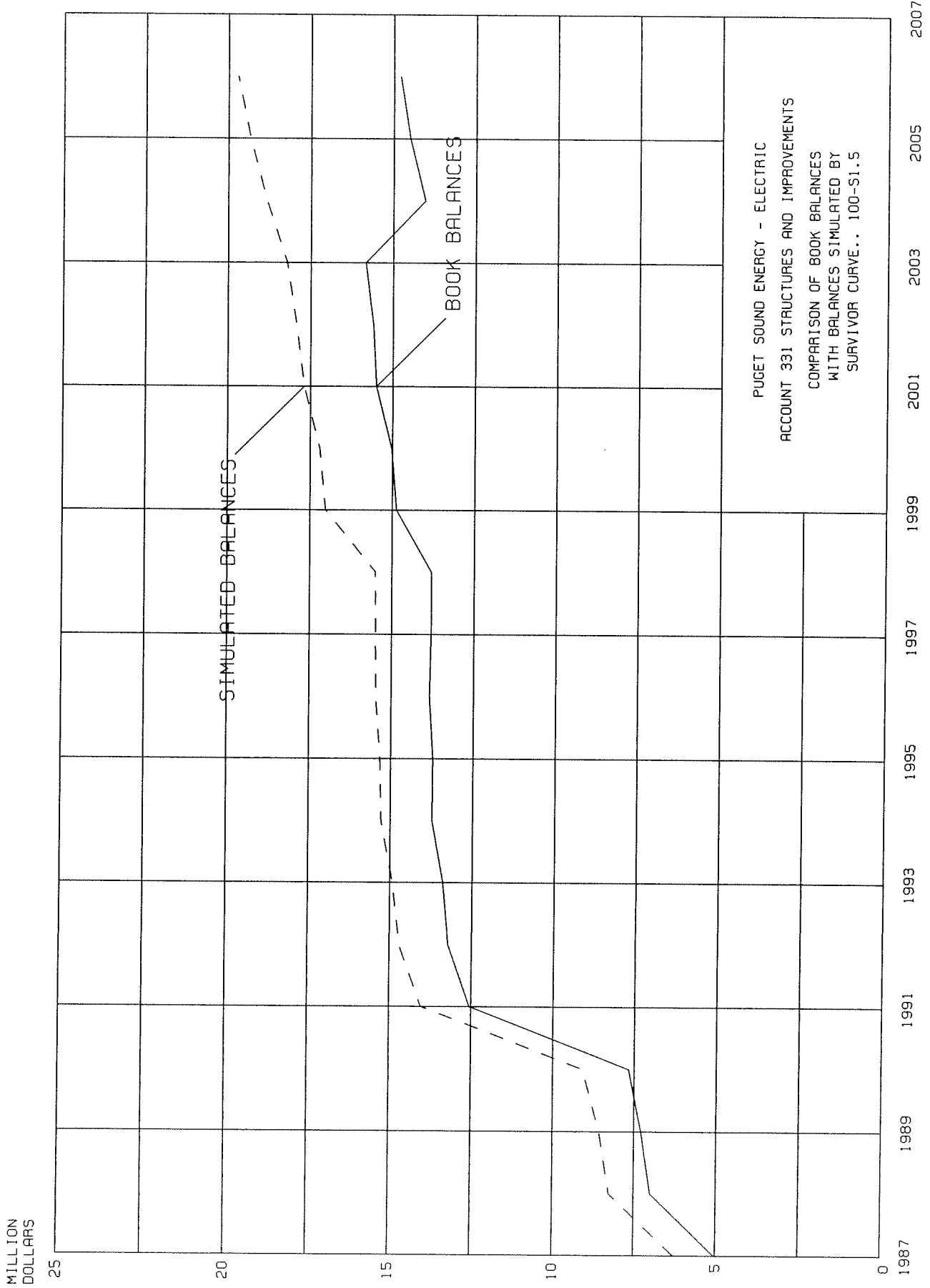
PUGET SOUND ENERGY - ELECTRIC

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 45-R0.5

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	8,935,786	8,708,101	227,685
1988	9,282,553	9,038,072	244,481
1989	9,846,796	9,588,388	258,408
1990	9,675,705	9,811,524	135,819-
1991	10,181,970	10,269,093	87,123-
1992	10,698,384	10,681,911	16,473
1993	11,385,181	11,259,020	126,161
1994	12,330,199	12,086,384	243,815
1995	12,887,393	12,518,413	368,980
1996	13,092,032	12,593,432	498,600
1997	13,447,385	12,815,526	631,859
1998	13,798,883	13,029,454	769,429
1999	14,265,981	13,354,153	911,828
2000	14,570,077	13,511,147	1,058,930
2001	14,320,473	13,361,265	959,208
2002	14,054,814	13,209,841	844,973
2003	14,304,987	13,306,260	998,727
2004	14,553,539	13,543,574	1,009,965
2005	14,751,631	13,578,982	1,172,649
2006	15,760,702	14,509,321	1,251,381

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG END	
12,607,224	714,193	17.7	11.2	31.2

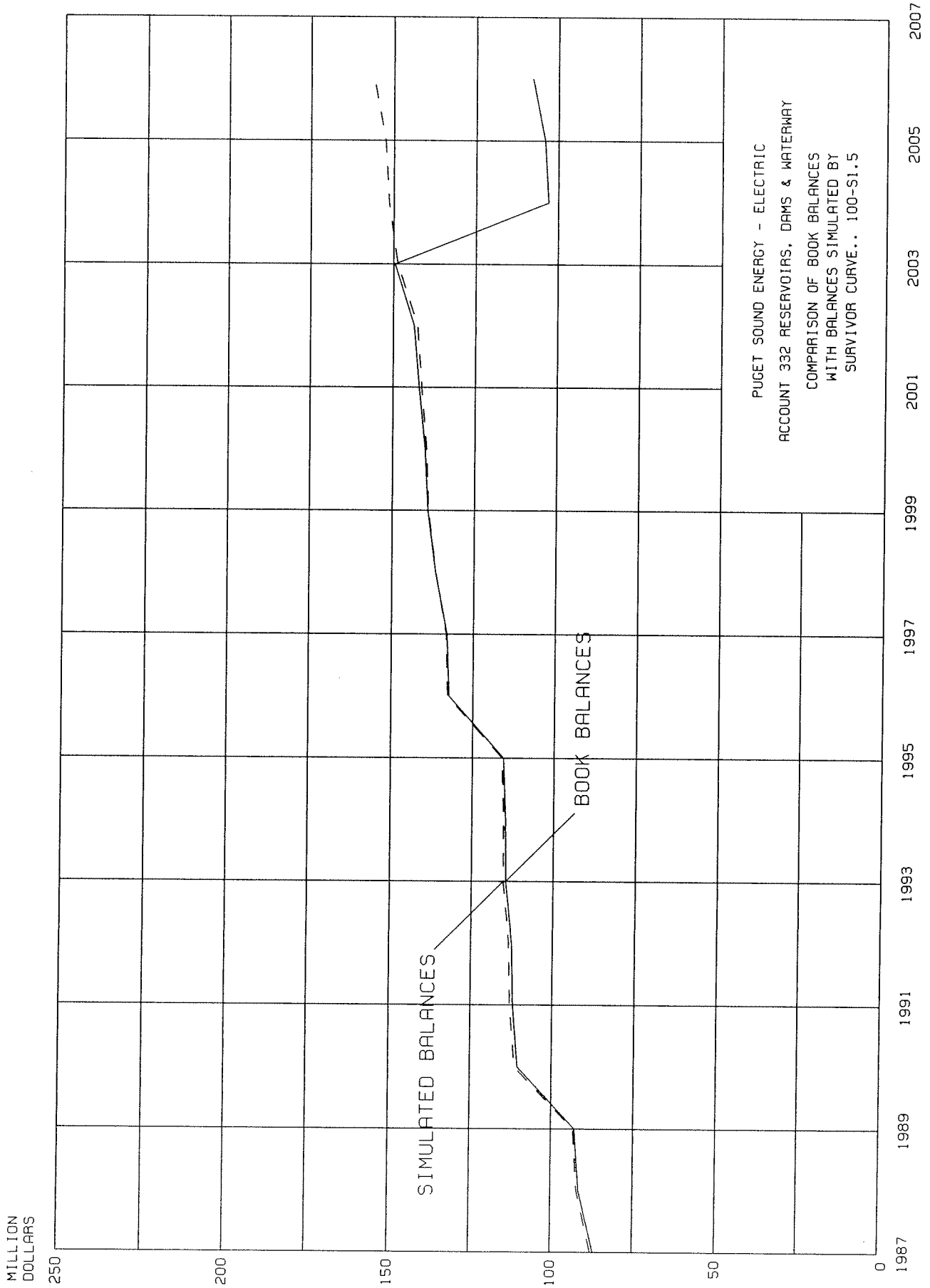


PUGET SOUND ENERGY - ELECTRIC
ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 100-S1.5

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	5,033,219	6,278,921	1,245,702-
1988	6,995,892	8,261,020	1,265,128-
1989	7,282,545	8,573,533	1,290,988-
1990	7,673,605	9,091,094	1,417,489-
1991	12,552,503	14,028,524	1,476,021-
1992	13,210,552	14,708,231	1,497,679-
1993	13,385,690	14,922,814	1,537,124-
1994	13,727,773	15,281,155	1,553,382-
1995	13,716,039	15,326,679	1,610,640-
1996	13,829,907	15,465,634	1,635,727-
1997	13,793,210	15,486,925	1,693,715-
1998	13,793,210	15,496,429	1,703,219-
1999	14,869,869	17,028,425	2,158,556-
2000	15,026,066	17,210,933	2,184,867-
2001	15,497,480	17,688,425	2,190,945-
2002	15,595,181	17,929,687	2,334,506-
2003	15,833,946	18,218,855	2,384,909-
2004	14,031,704	18,836,735	4,805,031-
2005	14,490,085	19,331,307	4,841,222-
2006	14,792,549	19,713,942	4,921,393-

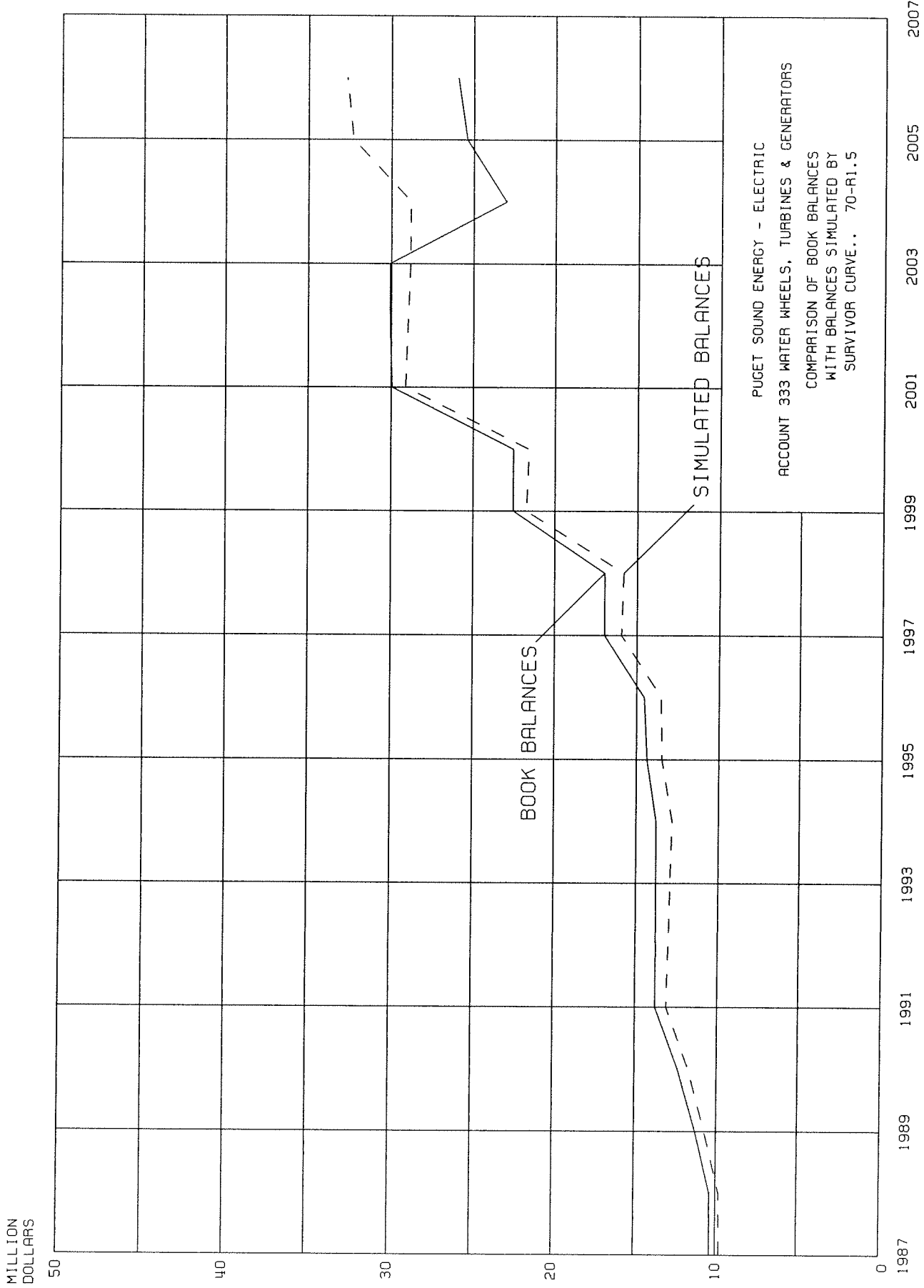
AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE	
			BEG	END
12,756,551	2,481,752	5.1	25.7	44.2



PUGET SOUND ENERGY - ELECTRIC
ACCOUNT 332 RESERVOIRS, DAMS & WATERWAYS

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 100-S1.5

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE	
1987	86,851,332	87,679,216	827,884-	
1988	91,391,148	92,031,530	640,382-	
1989	92,831,031	93,274,348	443,317-	
1990	110,377,055	111,330,853	953,798-	
1991	111,945,952	112,866,481	920,529-	
1992	112,436,862	113,342,097	905,235-	
1993	114,434,224	115,244,586	810,362-	
1994	114,660,962	115,262,236	601,274-	
1995	115,415,692	115,887,018	471,326-	
1996	132,309,366	132,699,548	390,182-	
1997	133,042,771	133,238,067	195,296-	
1998	136,691,442	136,606,122	85,320	
1999	139,156,709	138,978,970	177,739	
2000	140,130,953	139,658,157	472,796	
2001	142,045,632	141,269,490	776,142	
2002	143,709,300	142,634,576	1,074,724	
2003	149,536,858	148,721,242	815,616	
2004	102,977,237	151,440,390	48,463,153-	
2005	104,094,676	152,499,779	48,405,103-	
2006	107,759,094	156,001,235	48,242,141-	
	AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG END
	119,089,915	18,744,359	6.4	25.7 44.2



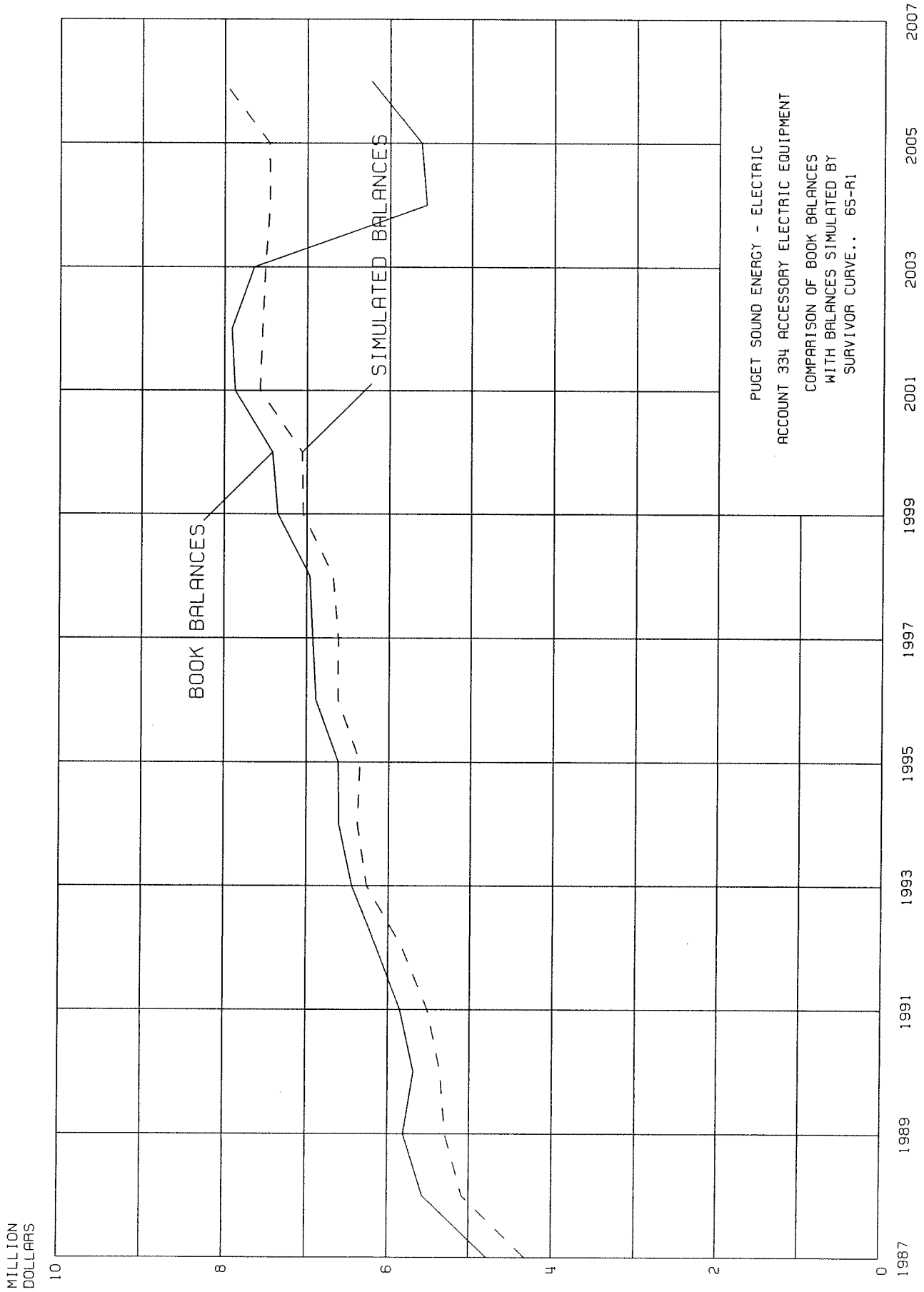
PUGET SOUND ENERGY - ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES & GENERATORS

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 70-R1.5

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	10,354,971	9,780,175	574,796
1988	10,376,906	9,806,173	570,733
1989	11,280,401	10,721,052	559,349
1990	12,378,076	11,733,424	644,652
1991	13,781,072	13,108,563	672,509
1992	13,766,839	13,008,672	758,167
1993	13,795,146	12,933,520	861,626
1994	13,793,040	12,826,943	966,097
1995	14,363,438	13,455,336	908,102
1996	14,541,966	13,521,339	1,020,627
1997	16,961,926	15,929,692	1,032,234
1998	16,961,926	15,806,555	1,155,371
1999	22,534,733	21,724,718	810,015
2000	22,534,733	21,581,895	952,838
2001	29,940,386	29,124,787	815,599
2002	30,057,315	28,985,296	1,072,019
2003	30,078,458	28,835,632	1,242,826
2004	22,997,584	28,810,385	5,812,801-
2005	25,399,167	32,301,220	6,902,053-
2006	25,946,095	32,673,209	6,727,114-

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE	
			BEG	END
18,592,209	2,645,357	7.0	53.7	78.1

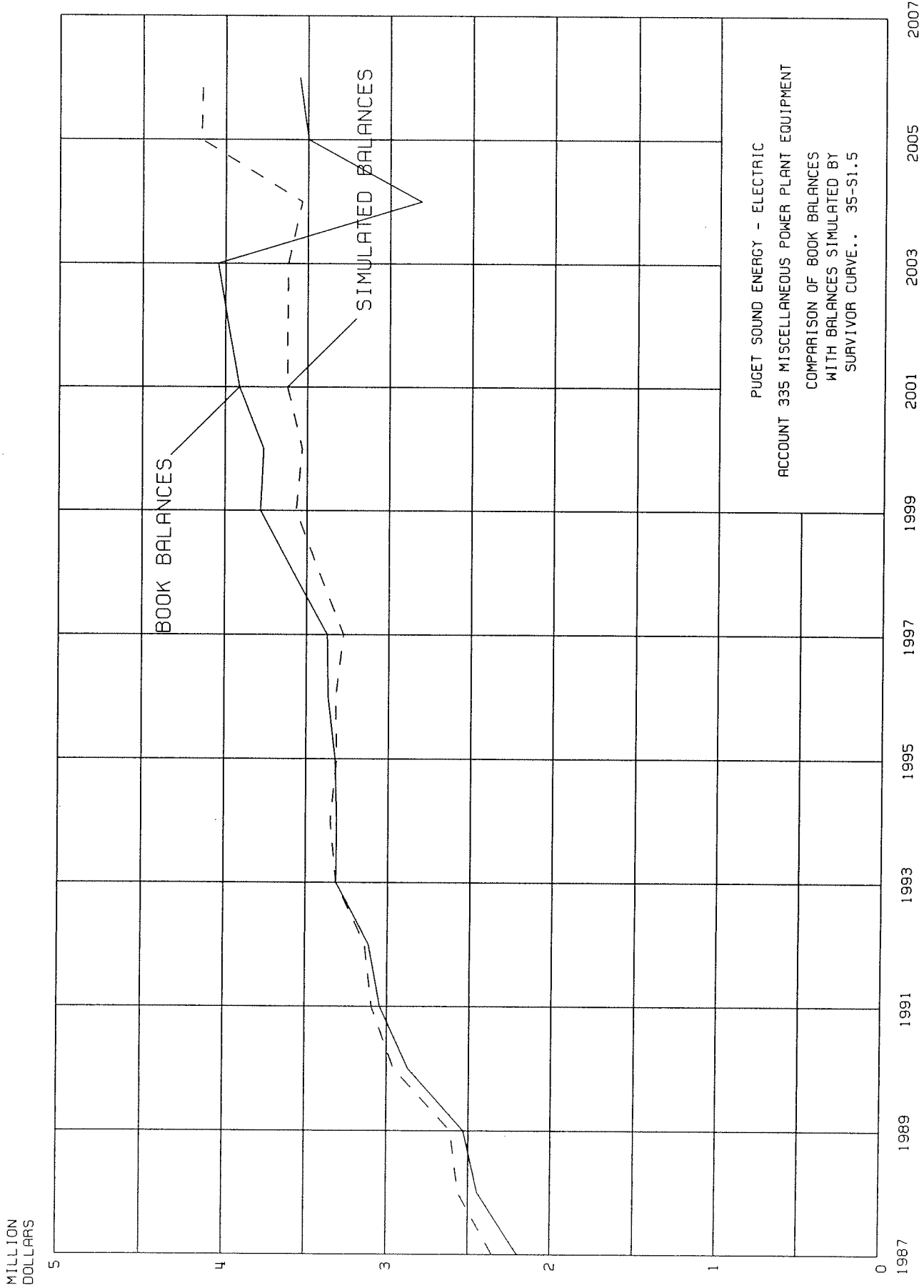


PUGET SOUND ENERGY - ELECTRIC
ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 65-R1

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	4,777,440	4,317,637	459,803
1988	5,569,471	5,085,678	483,793
1989	5,805,977	5,294,502	511,475
1990	5,683,064	5,355,894	327,170
1991	5,851,315	5,515,644	335,671
1992	6,141,281	5,828,102	313,179
1993	6,446,392	6,265,621	180,771
1994	6,606,061	6,380,035	226,026
1995	6,613,832	6,351,299	262,533
1996	6,884,044	6,618,654	265,390
1997	6,926,030	6,617,750	308,280
1998	6,962,483	6,682,212	280,271
1999	7,351,041	7,046,911	304,130
2000	7,415,592	7,058,127	357,465
2001	7,871,747	7,568,311	303,436
2002	7,910,633	7,541,208	369,425
2003	7,642,518	7,506,624	135,894
2004	5,551,807	7,452,521	1,900,714-
2005	5,616,831	7,457,796	1,840,965-
2006	6,228,798	8,022,087	1,793,289-

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE	
			BEG	END
6,492,818	778,031	8.3	59.5	81.4



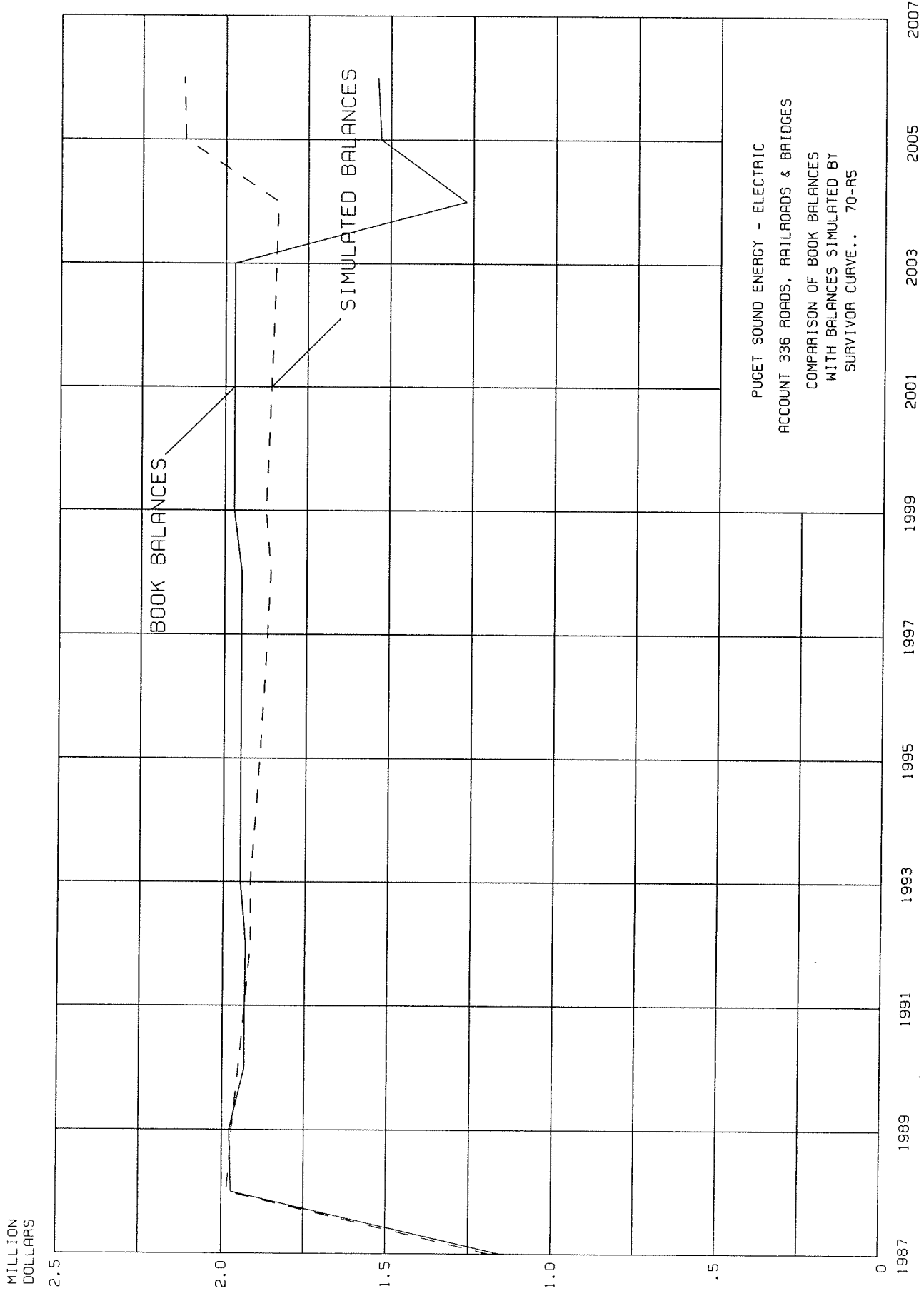
PUGET SOUND ENERGY - ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 35-S1.5

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	2,196,093	2,350,737	154,644-
1988	2,443,255	2,561,414	118,159-
1989	2,531,146	2,610,882	79,736-
1990	2,870,425	2,957,952	87,527-
1991	3,042,497	3,093,658	51,161-
1992	3,112,984	3,137,136	24,152-
1993	3,313,687	3,314,349	662-
1994	3,310,653	3,350,598	39,945-
1995	3,322,752	3,312,841	9,911
1996	3,366,902	3,320,383	46,519
1997	3,373,458	3,274,531	98,927
1998	3,580,813	3,423,941	156,872
1999	3,783,008	3,565,898	217,110
2000	3,764,203	3,530,507	233,696
2001	3,913,355	3,621,097	292,258
2002	3,981,219	3,621,727	359,492
2003	4,045,255	3,618,951	426,304
2004	2,811,550	3,534,921	723,371-
2005	3,497,525	4,148,113	650,588-
2006	3,550,089	4,140,090	590,001-

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG END
3,290,543	307,092	10.7	100.0 100.0

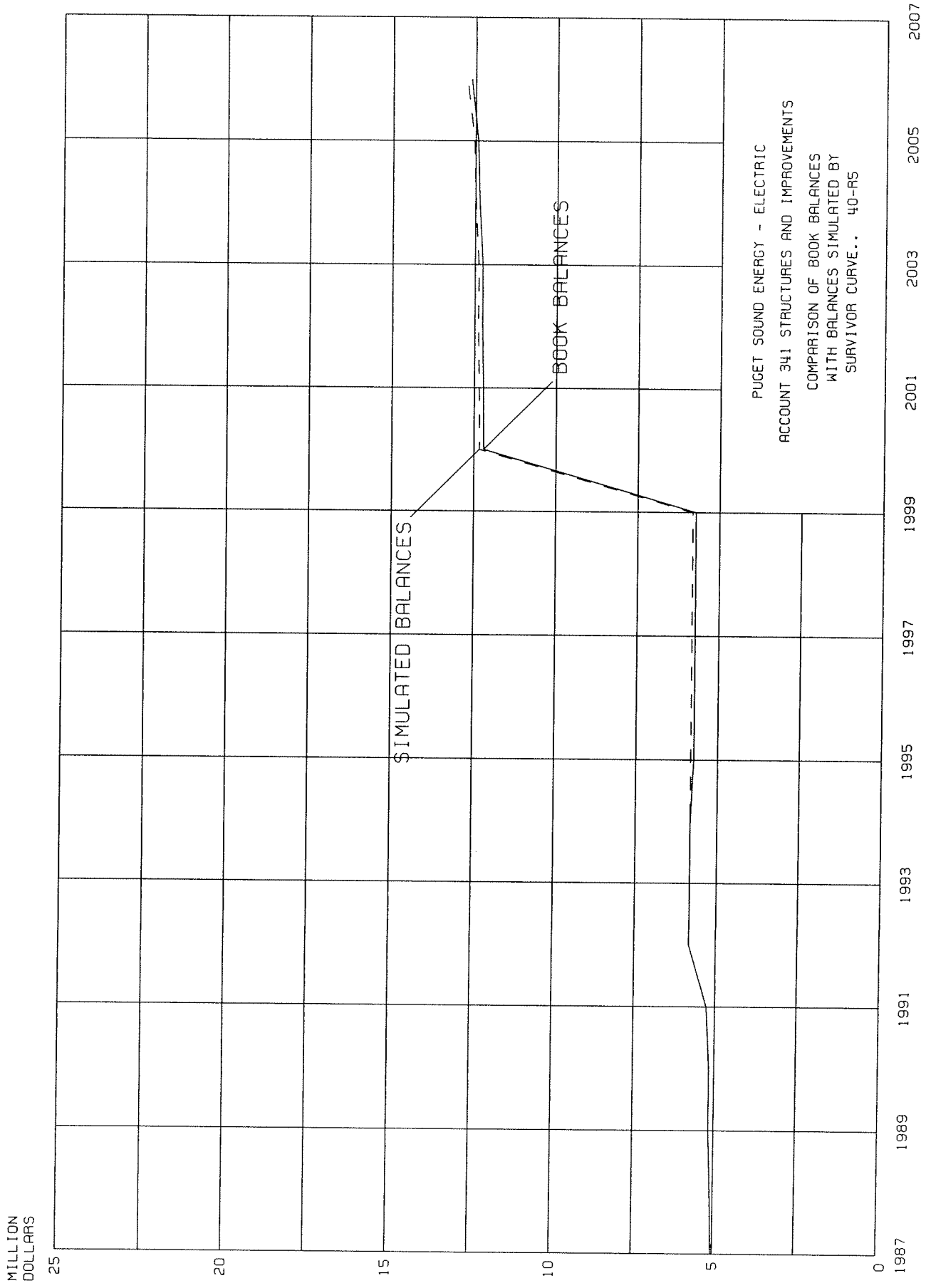


PUGET SOUND ENERGY - ELECTRIC
ACCOUNT 336 ROADS, RAILROADS & BRIDGES

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 70-R5

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	1,151,813	1,185,942	34,129-
1988	1,971,585	1,984,815	13,230-
1989	1,977,731	1,970,752	6,979
1990	1,932,960	1,951,437	18,477-
1991	1,932,960	1,933,323	363-
1992	1,931,058	1,916,315	14,743
1993	1,948,262	1,918,074	30,188
1994	1,948,262	1,903,880	44,382
1995	1,948,262	1,891,142	57,120
1996	1,948,262	1,879,652	68,610
1997	1,948,262	1,869,283	78,979
1998	1,948,262	1,859,930	88,332
1999	1,972,147	1,875,182	96,965
2000	1,972,147	1,867,249	104,898
2001	1,972,147	1,859,828	112,319
2002	1,972,147	1,852,960	119,187
2003	1,972,147	1,846,543	125,604
2004	1,271,433	1,840,550	569,117-
2005	1,529,670	2,120,745	591,075-
2006	1,539,556	2,125,177	585,621-

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG END
1,839,454	235,166	7.8	70.3 100.0

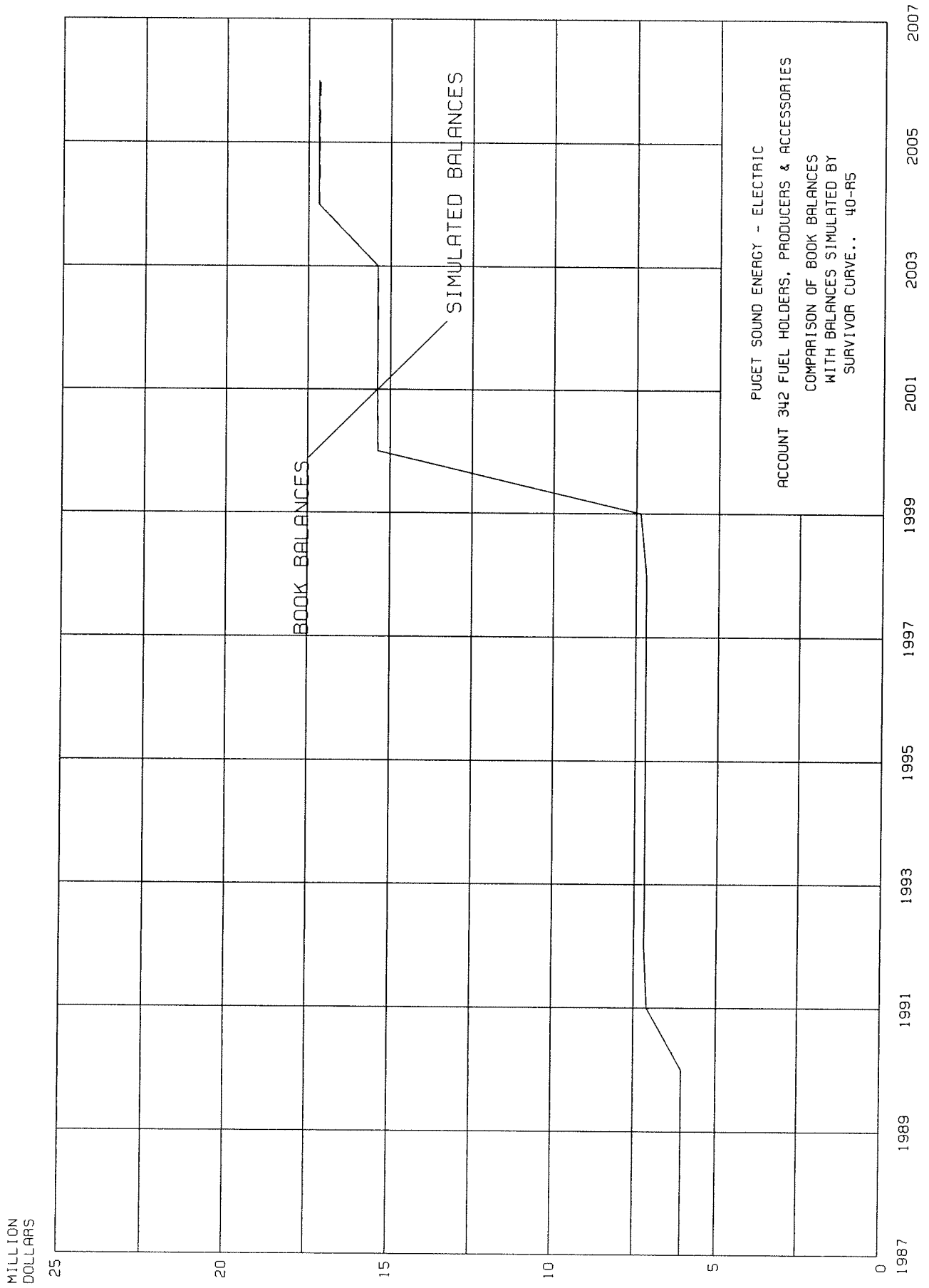


PUGET SOUND ENERGY - ELECTRIC
ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 40-R5

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	5,053,165	5,054,313	1,148-
1988	5,097,237	5,098,382	1,145-
1989	5,156,250	5,157,391	1,141-
1990	5,160,030	5,161,162	1,132-
1991	5,261,488	5,264,923	3,435-
1992	5,816,748	5,820,157	3,409-
1993	5,816,748	5,820,115	3,367-
1994	5,816,748	5,820,054	3,306-
1995	5,723,433	5,819,964	96,531-
1996	5,723,433	5,819,838	96,405-
1997	5,723,433	5,819,652	96,219-
1998	5,723,433	5,819,374	95,941-
1999	5,722,638	5,823,223	100,585-
2000	12,205,326	12,333,859	128,533-
2001	12,223,160	12,350,561	127,401-
2002	12,261,871	12,387,426	125,555-
2003	12,261,871	12,384,483	122,612-
2004	12,367,258	12,485,295	118,037-
2005	12,419,487	12,535,870	116,383-
2006	12,624,191	12,755,520	131,329-

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE	
			BEG	END
7,907,897	88,181	89.7	0.0	23.9

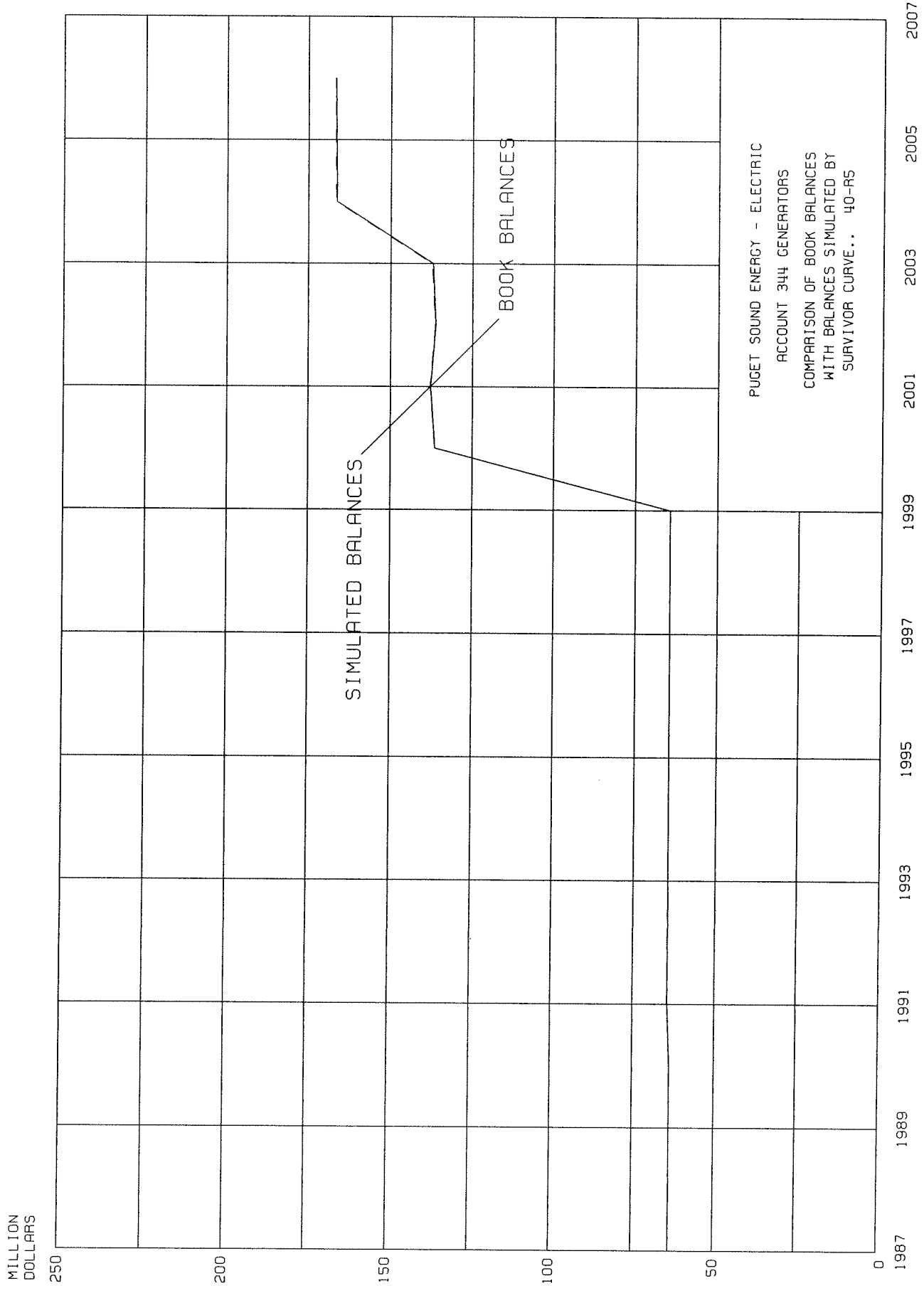


PUGET SOUND ENERGY - ELECTRIC
ACCOUNT 342 FUEL HOLDERS, PRODUCERS & ACCESSORIES

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 40-R5

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	6,047,393	6,047,390	3
1988	6,047,393	6,047,388	5
1989	6,047,393	6,047,382	11
1990	6,047,393	6,047,370	23
1991	7,100,668	7,100,627	41
1992	7,195,919	7,195,850	69
1993	7,195,919	7,195,807	112
1994	7,195,919	7,195,742	177
1995	7,195,919	7,195,649	270
1996	7,195,919	7,195,511	408
1997	7,195,919	7,195,302	617
1998	7,195,919	7,194,962	957
1999	7,370,059	7,368,530	1,529
2000	15,368,237	15,365,737	2,500
2001	15,387,400	15,383,261	4,139
2002	15,387,400	15,380,562	6,838
2003	15,387,400	15,376,258	11,142
2004	17,192,400	17,174,635	17,765
2005	17,192,063	17,164,442	27,621
2006	17,192,063	17,150,252	41,811

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE	
			BEG	END
10,106,935	12,298	821.8	0.0	29.5



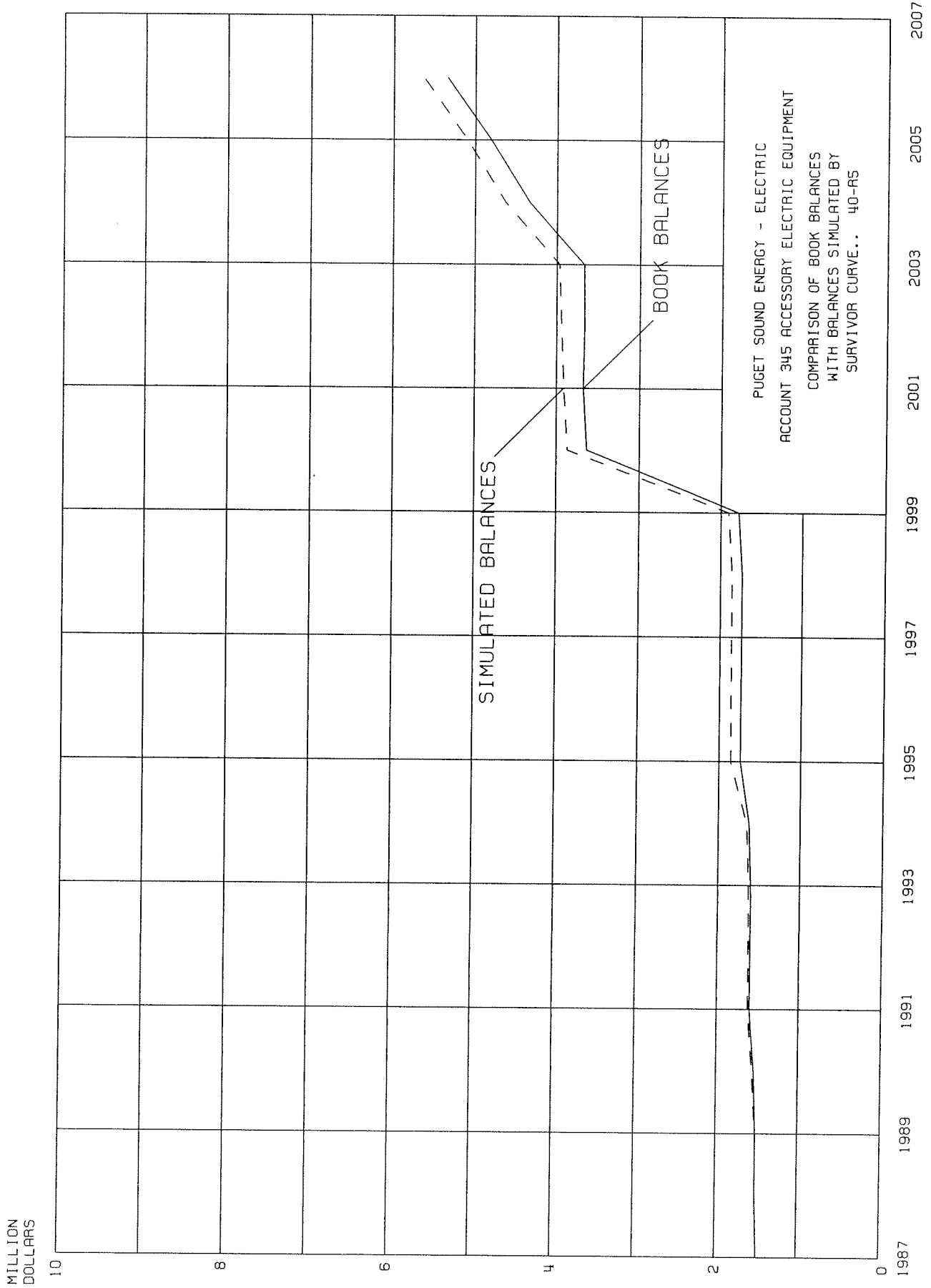
PUGET SOUND ENERGY - ELECTRIC

ACCOUNT 344 GENERATORS

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 40-R5

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	63,661,574	63,661,556	18
1988	63,632,849	63,661,530	28,681-
1989	63,669,178	63,697,812	28,634-
1990	63,675,611	63,704,159	28,548-
1991	64,372,198	64,400,606	28,408-
1992	64,371,833	64,400,388	28,555-
1993	64,408,417	64,436,646	28,229-
1994	64,408,417	64,436,182	27,765-
1995	64,408,417	64,435,525	27,108-
1996	64,408,417	64,434,581	26,164-
1997	64,408,417	64,433,145	24,728-
1998	64,408,417	64,430,778	22,361-
1999	64,408,417	64,426,639	18,222-
2000	136,465,257	136,476,106	10,849-
2001	137,773,524	137,905,433	131,909-
2002	136,276,448	136,386,083	109,635-
2003	137,077,253	137,370,171	292,918-
2004	166,267,582	166,502,434	234,852-
2005	166,495,713	166,692,740	197,027-
2006	166,684,286	166,751,670	67,384-

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE	
			BEG	END
94,064,111	105,443	892.1	0.0	29.5

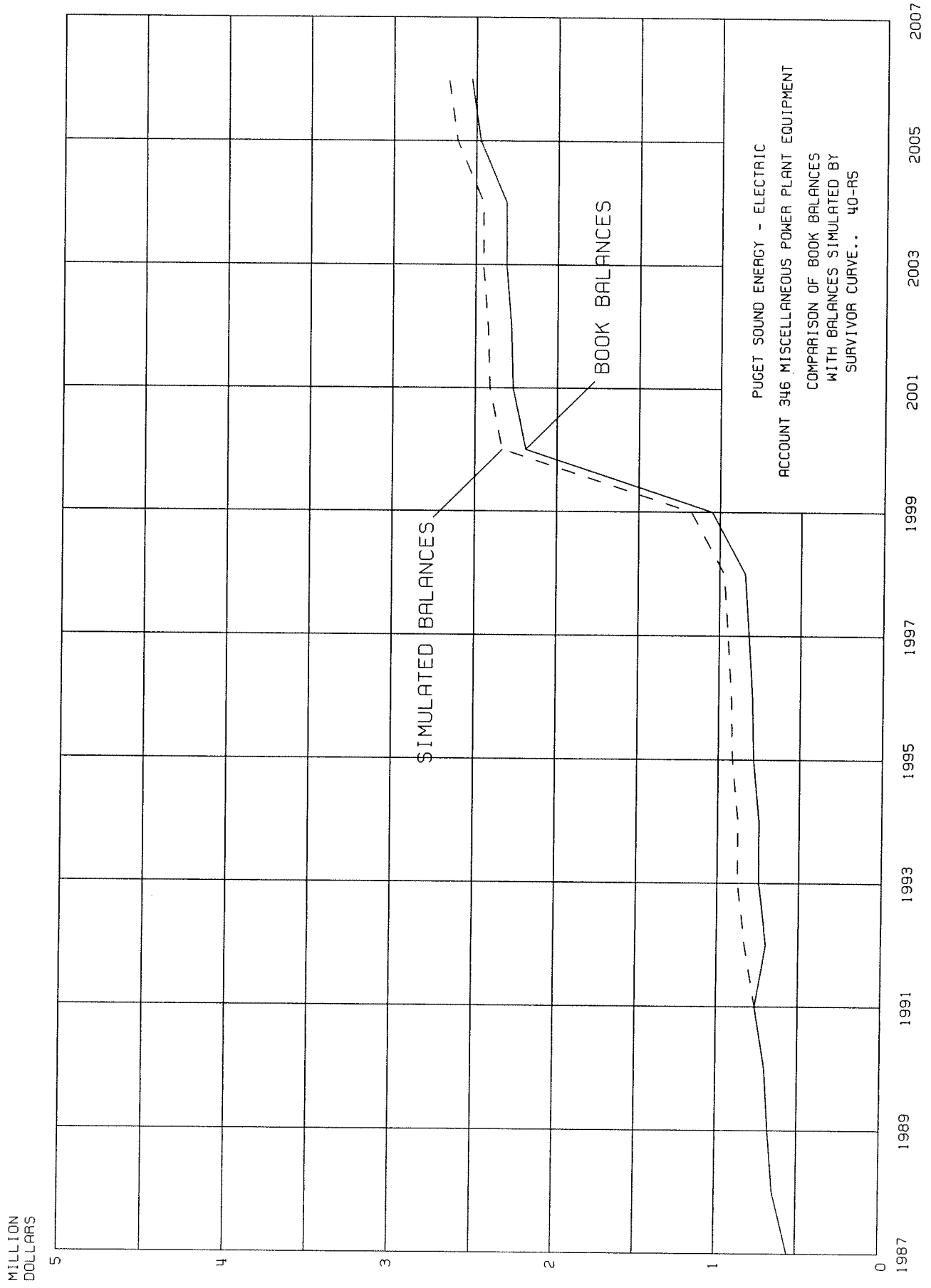


PUGET SOUND ENERGY - ELECTRIC
ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 40-R5

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	1,490,946	1,491,143	197-
1988	1,513,031	1,513,321	290-
1989	1,516,145	1,516,557	412-
1990	1,540,609	1,561,788	21,179-
1991	1,598,391	1,620,153	21,762-
1992	1,595,465	1,620,403	24,938-
1993	1,598,203	1,625,229	27,026-
1994	1,625,878	1,653,274	27,396-
1995	1,738,956	1,857,034	118,078-
1996	1,738,956	1,857,551	118,595-
1997	1,735,421	1,858,143	122,722-
1998	1,735,421	1,858,790	123,369-
1999	1,780,387	1,904,426	124,039-
2000	3,631,685	3,865,515	233,830-
2001	3,676,927	3,911,253	234,326-
2002	3,663,670	3,940,217	276,547-
2003	3,670,390	3,965,817	295,427-
2004	4,331,571	4,626,546	294,975-
2005	4,803,686	5,096,667	292,981-
2006	5,342,601	5,632,207	289,606-

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE	
			BEG	END
2,516,417	174,178	14.4	1.0	79.6



PUGET SOUND ENERGY - ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 40-R5

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	550,453	550,453	
1988	644,331	644,330	1
1989	676,381	676,378	3
1990	701,007	701,001	6
1991	762,609	762,598	11
1992	698,915	828,430	129,515-
1993	744,822	874,324	129,502-
1994	745,885	875,366	129,481-
1995	782,621	912,075	129,454-
1996	792,477	921,892	129,415-
1997	816,759	946,122	129,363-
1998	842,753	972,043	129,290-
1999	1,049,027	1,178,218	129,191-
2000	2,190,862	2,333,322	142,460-
2001	2,269,344	2,411,609	142,265-
2002	2,281,420	2,423,401	141,981-
2003	2,312,590	2,454,161	141,571-
2004	2,313,253	2,454,231	140,978-
2005	2,473,932	2,614,068	140,136-
2006	2,528,603	2,667,559	138,956-

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE	
			BEG	END
1,308,902	116,943	11.2	0.0	23.9

see Attachment for Revision explanation

MILLION
DOLLARS



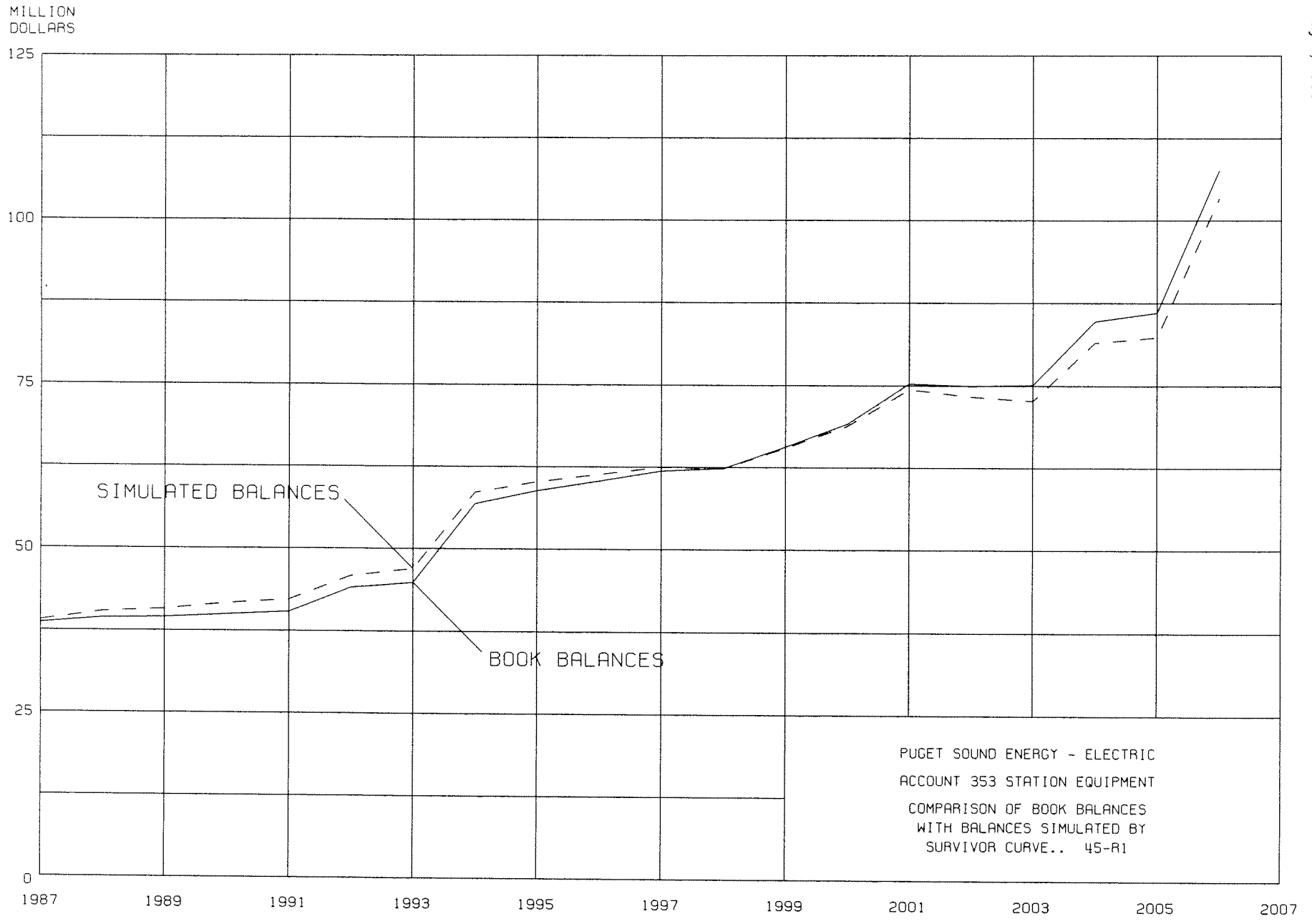
PUGET SOUND ENERGY - ELECTRIC
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 55-R3

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	1,195,098	1,252,714	57,616-
1988	1,205,050	1,255,660	50,610-
1989	1,208,790	1,252,132	43,342-
1990	1,180,923	1,247,913	66,990-
1991	1,180,923	1,240,130	59,207-
1992	1,180,923	1,232,093	51,170-
1993	1,207,054	1,249,931	42,877-
1994	1,881,459	1,915,686	34,227-
1995	1,896,034	1,921,248	25,214-
1996	2,006,480	2,028,511	22,031-
1997	2,108,845	2,121,200	12,355-
1998	2,111,725	2,114,049	2,324-
1999	2,143,828	2,138,283	5,545
2000	2,158,680	2,142,360	16,320
2001	2,168,794	2,141,285	27,509
2002	2,285,643	2,246,497	39,146
2003	2,285,643	2,234,383	51,260
2004	2,303,543	2,239,657	63,886
2005	2,325,622	2,248,576	77,046
2006	2,325,622	2,234,853	90,769

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG END	
1,818,034	48,026	37.9	76.5	99.5

see Attachment for Revision explanation



PUGET SOUND ENERGY - ELECTRIC

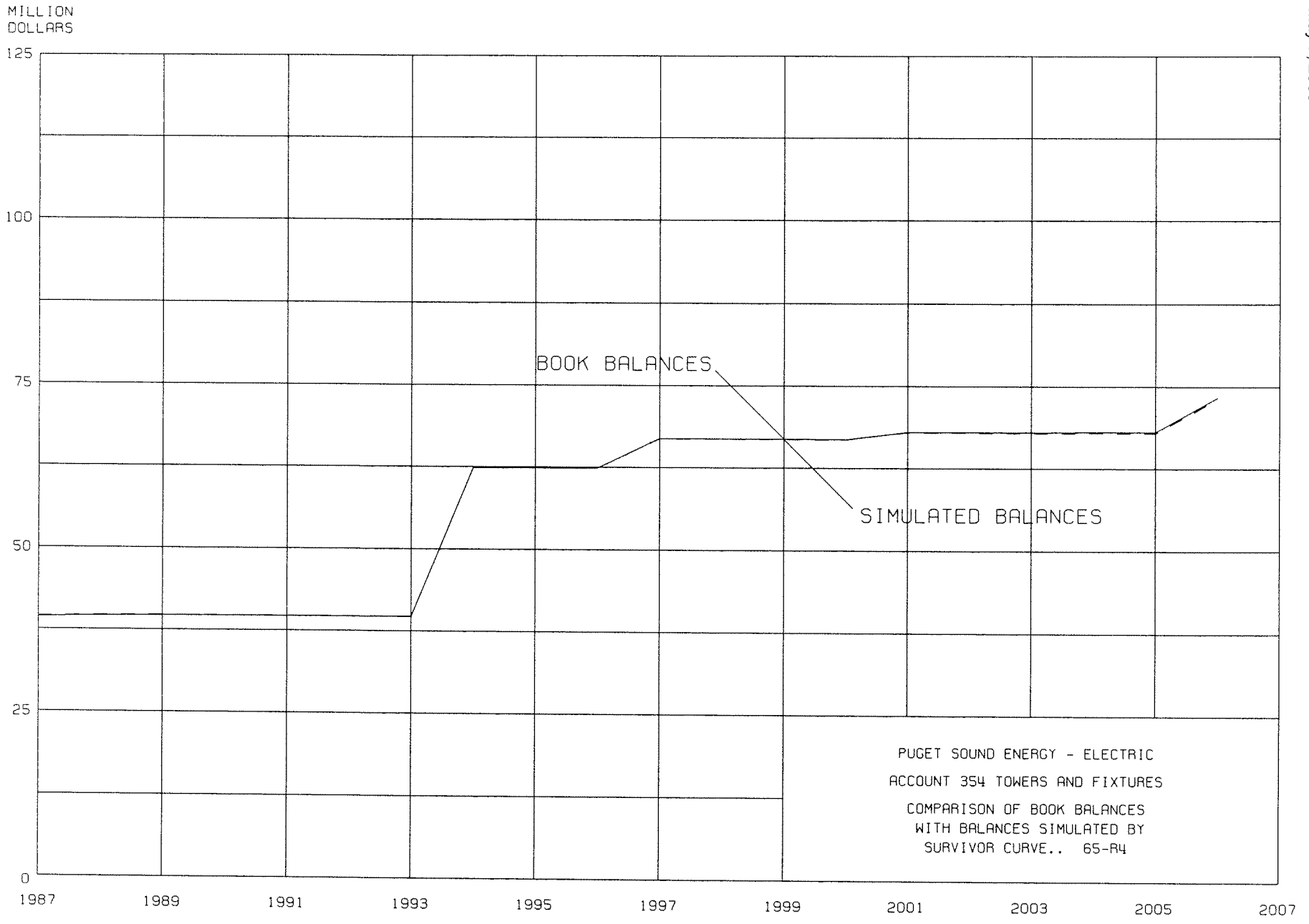
ACCOUNT 353 STATION EQUIPMENT

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 45-R1

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	38,645,537	39,063,114	417,577-
1988	39,399,766	40,372,956	973,190-
1989	39,519,323	40,790,904	1,271,581-
1990	39,972,384	41,674,286	1,701,902-
1991	40,407,538	42,274,652	1,867,114-
1992	44,086,331	45,867,659	1,781,328-
1993	44,859,353	46,958,139	2,098,786-
1994	56,843,162	58,577,948	1,734,786-
1995	58,854,743	60,193,857	1,339,114-
1996	60,343,791	61,364,327	1,020,536-
1997	61,899,881	62,471,835	571,954-
1998	62,322,929	62,309,600	13,329
1999	65,641,346	65,457,250	184,096
2000	69,167,314	68,803,332	363,982
2001	75,280,642	74,416,996	863,646
2002	74,961,052	73,325,394	1,635,658
2003	75,123,354	72,699,371	2,423,983
2004	84,728,438	81,495,034	3,233,404
2005	86,040,425	82,317,411	3,723,014
2006	107,581,870	103,356,166	4,225,704

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG END
61,283,959	1,930,106	31.8	98.4 100.0

see Attachment for Revision explanation

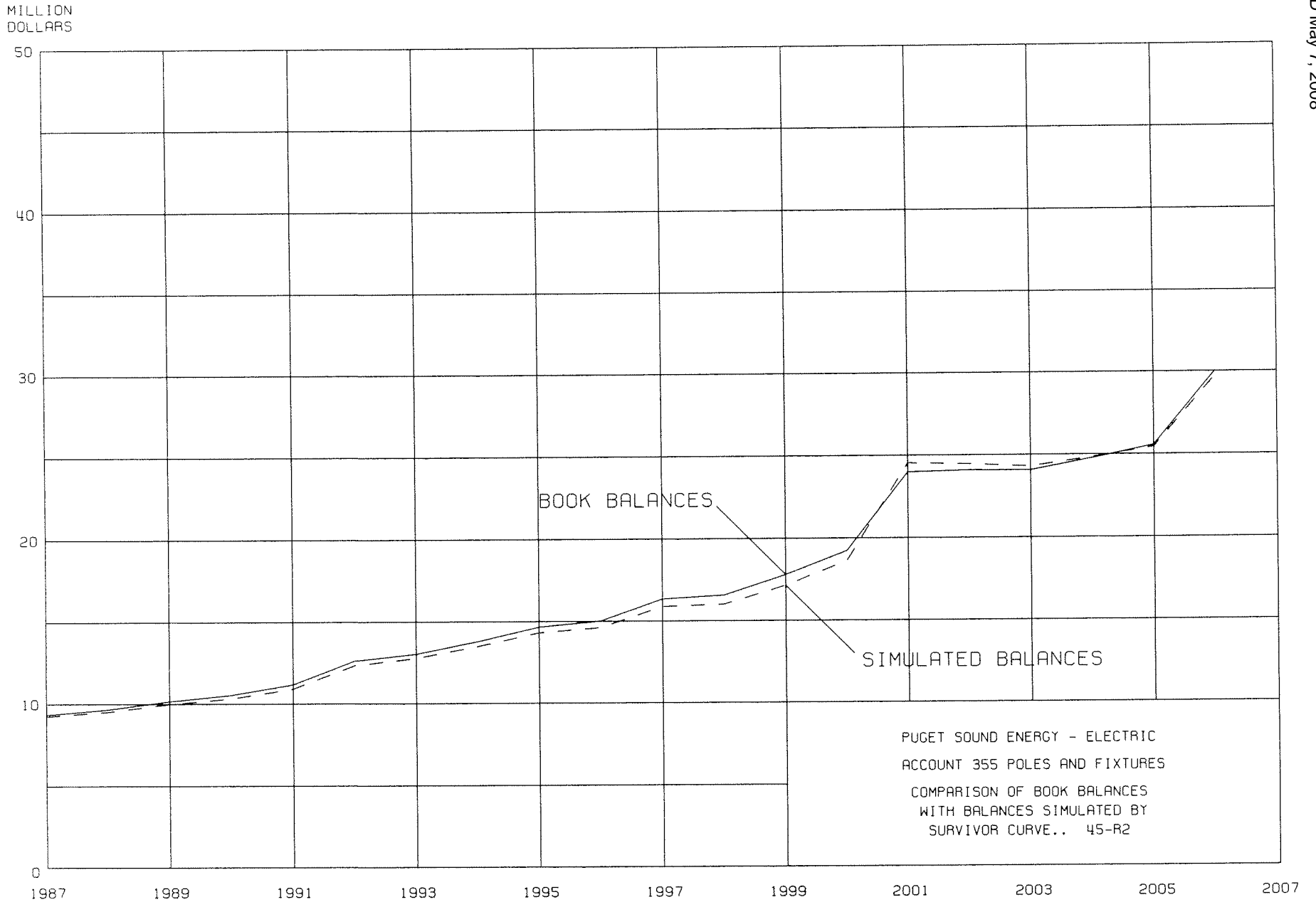


PUGET SOUND ENERGY - ELECTRIC
ACCOUNT 354 TOWERS AND FIXTURES
SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 65-R4

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	39,396,276	39,474,010	77,734-
1988	39,608,117	39,677,893	69,776-
1989	39,677,076	39,738,134	61,058-
1990	39,686,375	39,739,747	53,372-
1991	39,678,937	39,729,222	50,285-
1992	39,673,461	39,718,103	44,642-
1993	39,673,461	39,705,335	31,874-
1994	62,374,678	62,392,331	17,653-
1995	62,377,894	62,379,630	1,736-
1996	62,377,894	62,361,963	15,931
1997	66,924,363	66,888,752	35,611
1998	66,924,363	66,866,819	57,544
1999	66,933,981	66,851,999	81,982
2000	66,862,164	66,839,775	22,389
2001	68,008,407	67,977,730	30,677
2002	68,008,407	67,943,694	64,713
2003	68,008,310	67,905,805	102,505
2004	68,092,187	67,947,862	144,325
2005	68,099,338	67,907,908	191,430
2006	73,368,520	73,124,096	244,424

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG END
57,287,710	91,720	624.6	92.7 100.0

see Attachment for Revision explanation



PUGET SOUND ENERGY - ELECTRIC

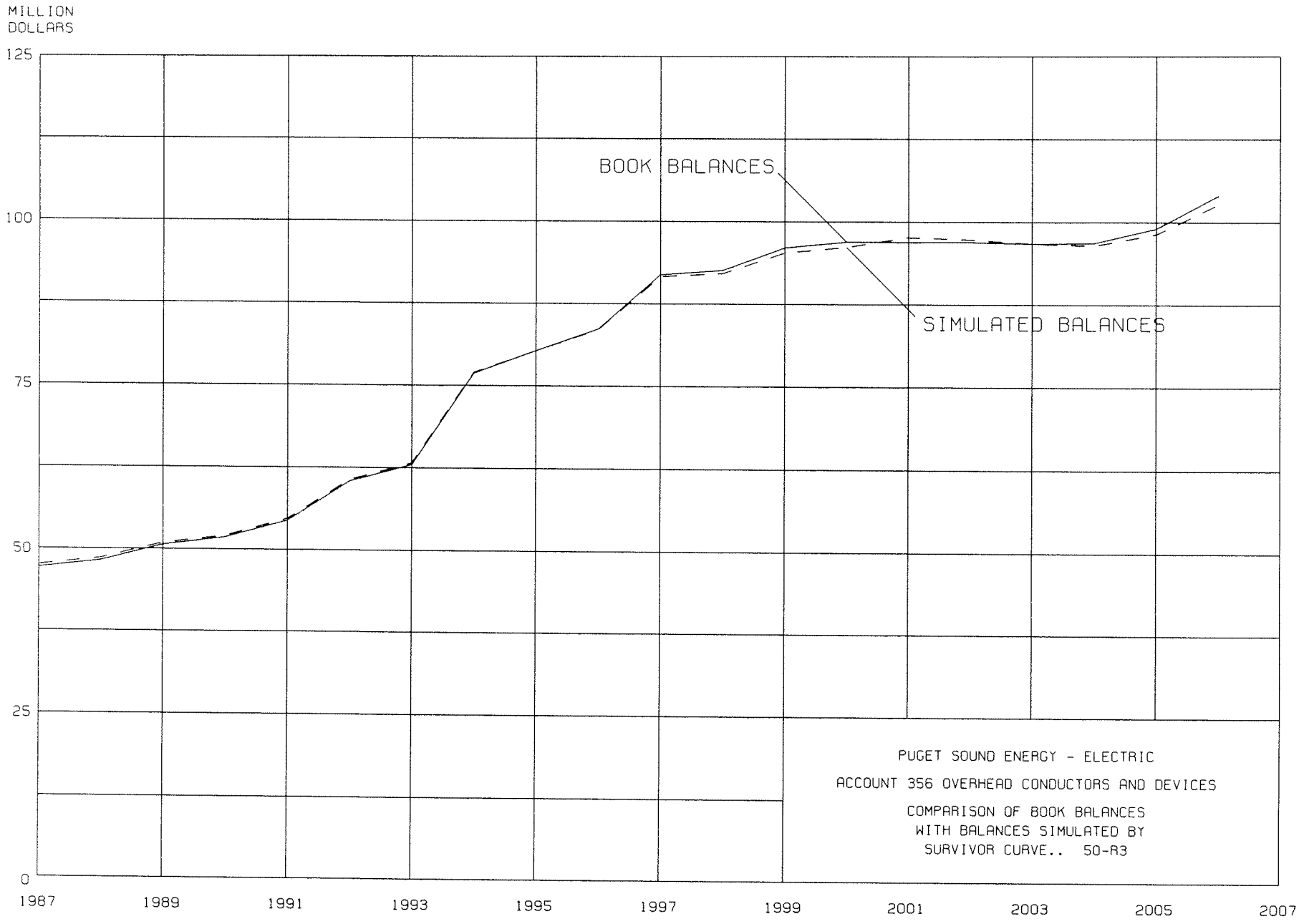
ACCOUNT 355 POLES AND FIXTURES

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 45-R2

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	9,352,502	9,245,733	106,769
1988	9,665,048	9,523,472	141,576
1989	10,164,458	9,985,729	178,729
1990	10,538,179	10,314,085	224,094
1991	11,168,543	10,908,366	260,177
1992	12,612,546	12,326,384	286,162
1993	13,019,785	12,766,982	252,803
1994	13,775,490	13,475,063	300,427
1995	14,658,085	14,302,662	355,423
1996	15,019,459	14,611,557	407,902
1997	16,341,914	15,882,470	459,444
1998	16,577,006	16,013,611	563,395
1999	17,794,295	17,151,407	642,888
2000	19,237,269	18,637,314	599,955
2001	23,981,826	24,526,620	544,794-
2002	24,077,288	24,457,443	380,155-
2003	24,061,492	24,293,641	232,149-
2004	24,765,610	24,837,864	72,254-
2005	25,551,334	25,436,713	114,621
2006	30,015,417	29,723,495	291,922

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG END
17,118,877	361,290	47.4	100.0 100.0

see Attachment for Revision explanation



PUGET SOUND ENERGY - ELECTRIC
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

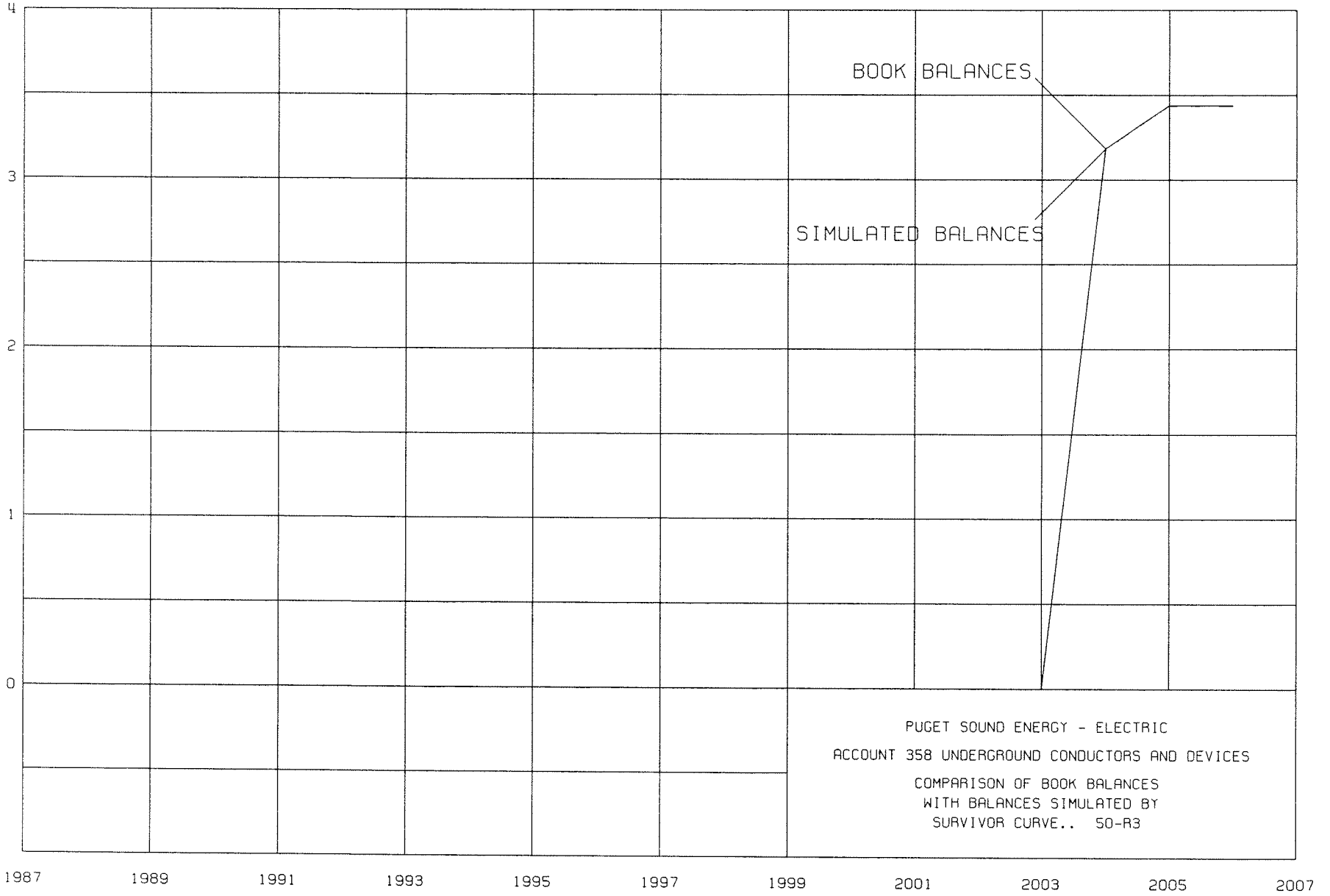
SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 50-R3

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	47,166,592	47,569,161	402,569-
1988	48,226,321	48,596,647	370,326-
1989	50,649,862	50,935,823	285,961-
1990	51,837,292	52,069,576	232,284-
1991	54,436,216	54,715,814	279,598-
1992	60,447,811	60,672,109	224,298-
1993	62,987,096	63,226,364	239,268-
1994	76,861,772	77,006,201	144,429-
1995	80,310,235	80,300,837	9,398
1996	83,616,220	83,522,792	93,428
1997	91,889,374	91,612,848	276,526
1998	92,605,377	92,098,892	506,485
1999	96,039,061	95,261,549	777,512
2000	96,935,866	96,142,735	793,131
2001	96,926,631	97,665,445	738,814-
2002	96,937,589	97,318,671	381,082-
2003	96,714,197	96,717,927	3,730-
2004	96,842,395	96,433,230	409,165
2005	99,035,936	98,180,509	855,427
2006	103,996,799	102,658,822	1,337,977

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG END
79,223,132	529,025	149.8	100.0 100.0

see Attachment for Revision explanation

MILLION
DOLLARS



PUGET SOUND ENERGY - ELECTRIC
ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 50-R3

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	409	444	35-
1988	409	440	31-
1989	409	437	28-
1990	409	436	27-
1991	410	434	24-
1992	449	471	22-
1993	449	469	20-
1994	449	468	19-
1995	449	464	15-
1996	449	460	11-
1997	449	457	8-
1998	449	452	3-
1999	449	448	1
2000	449	443	6
2001	401	439	38-
2002	340	371	31-
2003	340	367	27-
2004	3,217,250	3,216,772	478
2005	3,475,440	3,473,787	1,653
2006	3,475,409	3,472,356	3,053

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE	
			BEG	END
508,763	784	648.9	26.7	79.2

see Attachment for Revision explanation

MILLION
DOLLARS



PUGET SOUND ENERGY - ELECTRIC

ACCOUNT 359 ROADS AND TRAILS

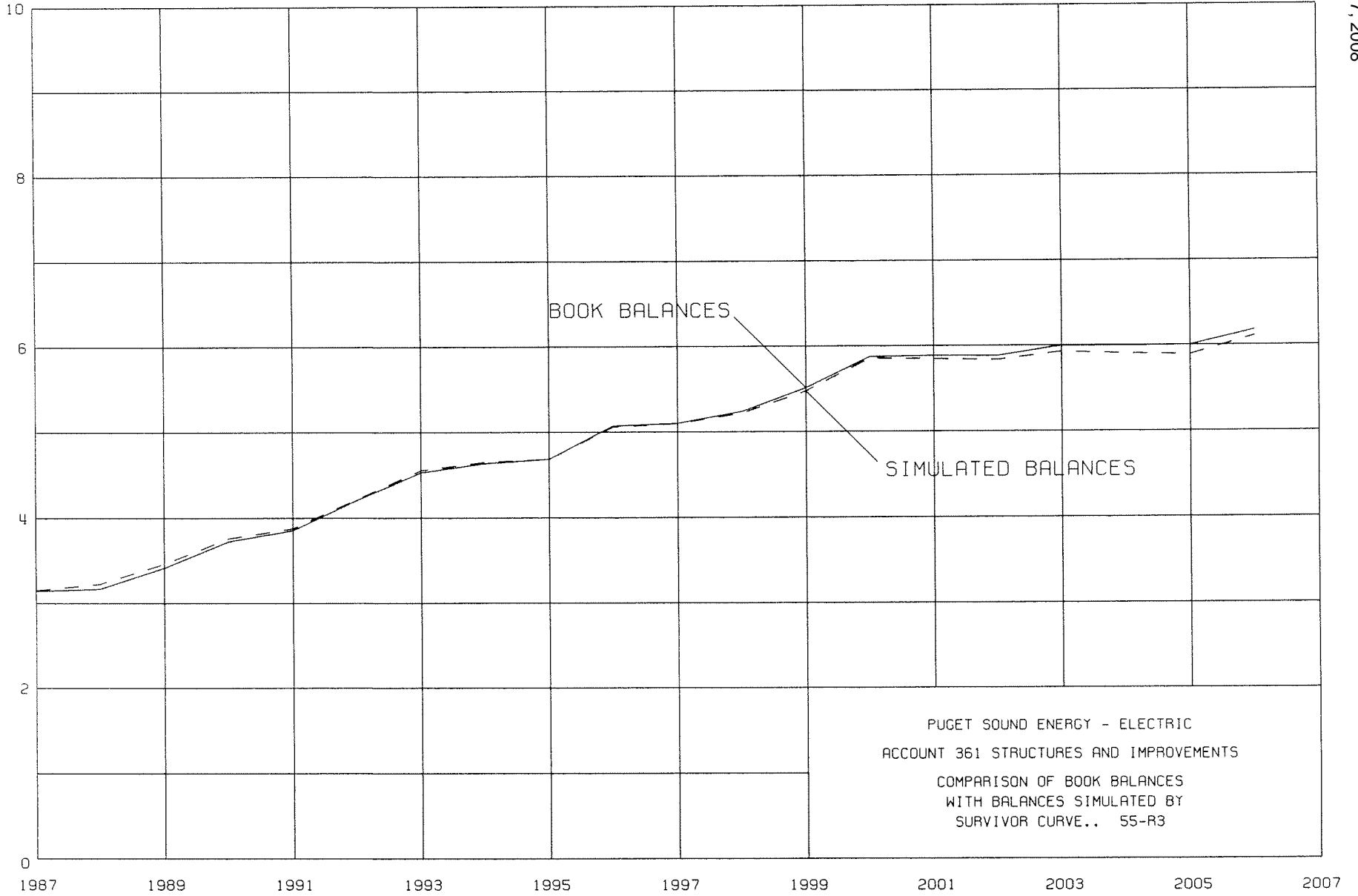
SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 60-R4

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	367,962	365,443	2,519
1988	396,471	393,661	2,810
1989	399,747	396,621	3,126
1990	432,754	429,290	3,464
1991	435,794	431,969	3,825
1992	567,079	562,871	4,208
1993	584,964	585,575	611-
1994	607,405	607,588	183-
1995	607,405	607,132	273
1996	607,405	606,655	750
1997	607,405	606,145	1,260
1998	607,405	605,618	1,787
1999	607,405	605,054	2,351
2000	607,317	604,457	2,860
2001	606,197	603,812	2,385
2002	606,197	603,122	3,075
2003	606,197	602,377	3,820
2004	606,197	601,565	4,632
2005	606,197	600,679	5,518
2006	606,197	599,713	6,484

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE	
			BEG	END
553,685	3,252	170.3	64.3	99.5

see Attachment for Revision explanation

MILLION
DOLLARS



REVISED May 7, 2008

PUGET SOUND ENERGY - ELECTRIC

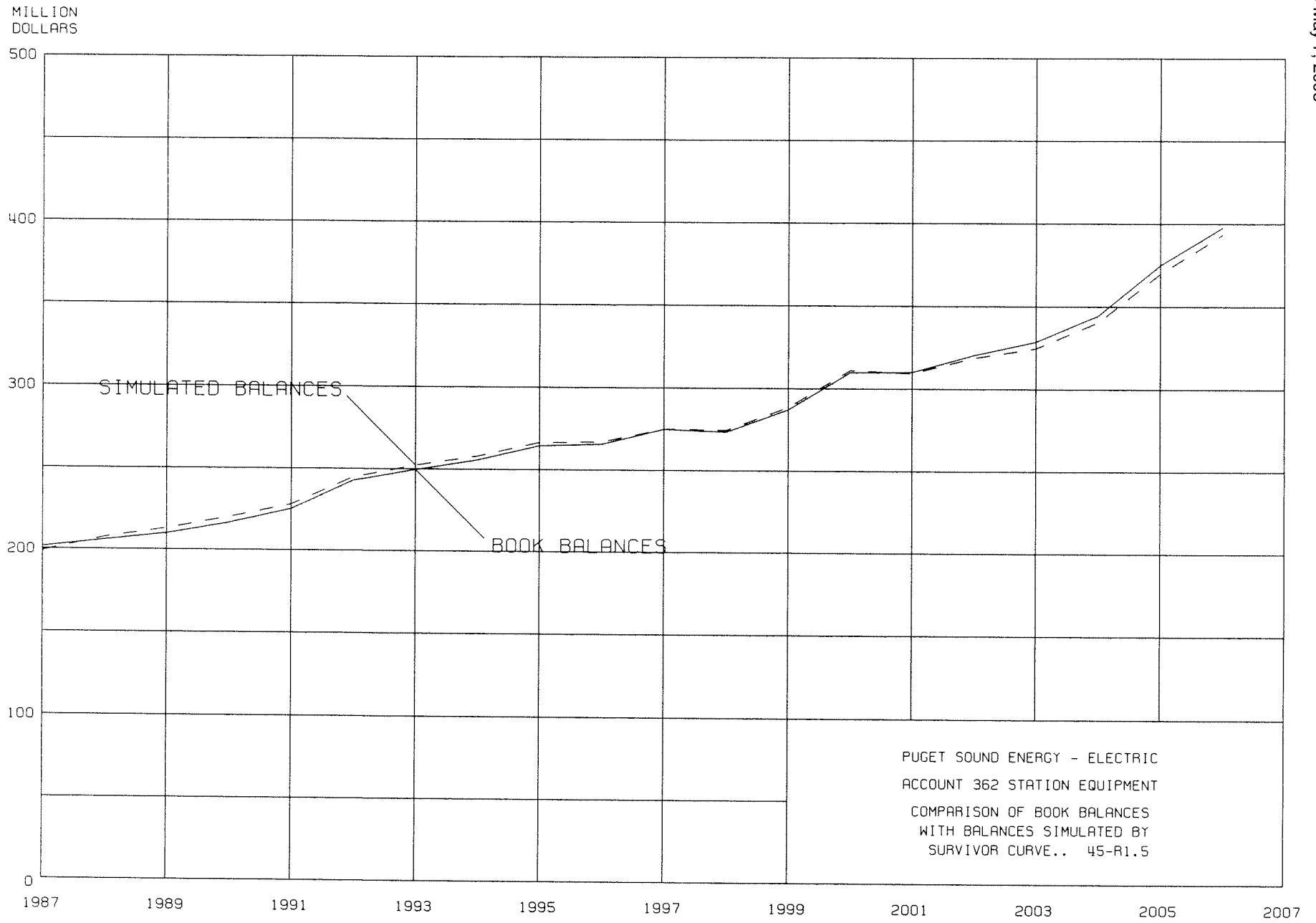
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 55-R3

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	3,144,184	3,152,917	8,733-
1988	3,168,728	3,226,821	58,093-
1989	3,414,197	3,460,813	46,616-
1990	3,722,987	3,757,698	34,711-
1991	3,853,561	3,875,918	22,357-
1992	4,206,972	4,216,550	9,578-
1993	4,527,703	4,553,097	25,394-
1994	4,635,873	4,650,052	14,179-
1995	4,682,471	4,682,474	3-
1996	5,072,431	5,060,278	12,153
1997	5,101,611	5,096,626	4,985
1998	5,238,064	5,216,562	21,502
1999	5,513,656	5,475,320	38,336
2000	5,873,382	5,855,610	17,772
2001	5,884,141	5,847,205	36,936
2002	5,881,075	5,834,284	46,791
2003	5,994,767	5,926,796	67,971
2004	5,992,969	5,904,464	88,505
2005	6,001,044	5,889,997	111,047
2006	6,177,373	6,106,758	70,615

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG END
4,904,359	46,910	104.5	98.5 100.0

see Attachment for Revision explanation



PUGET SOUND ENERGY - ELECTRIC

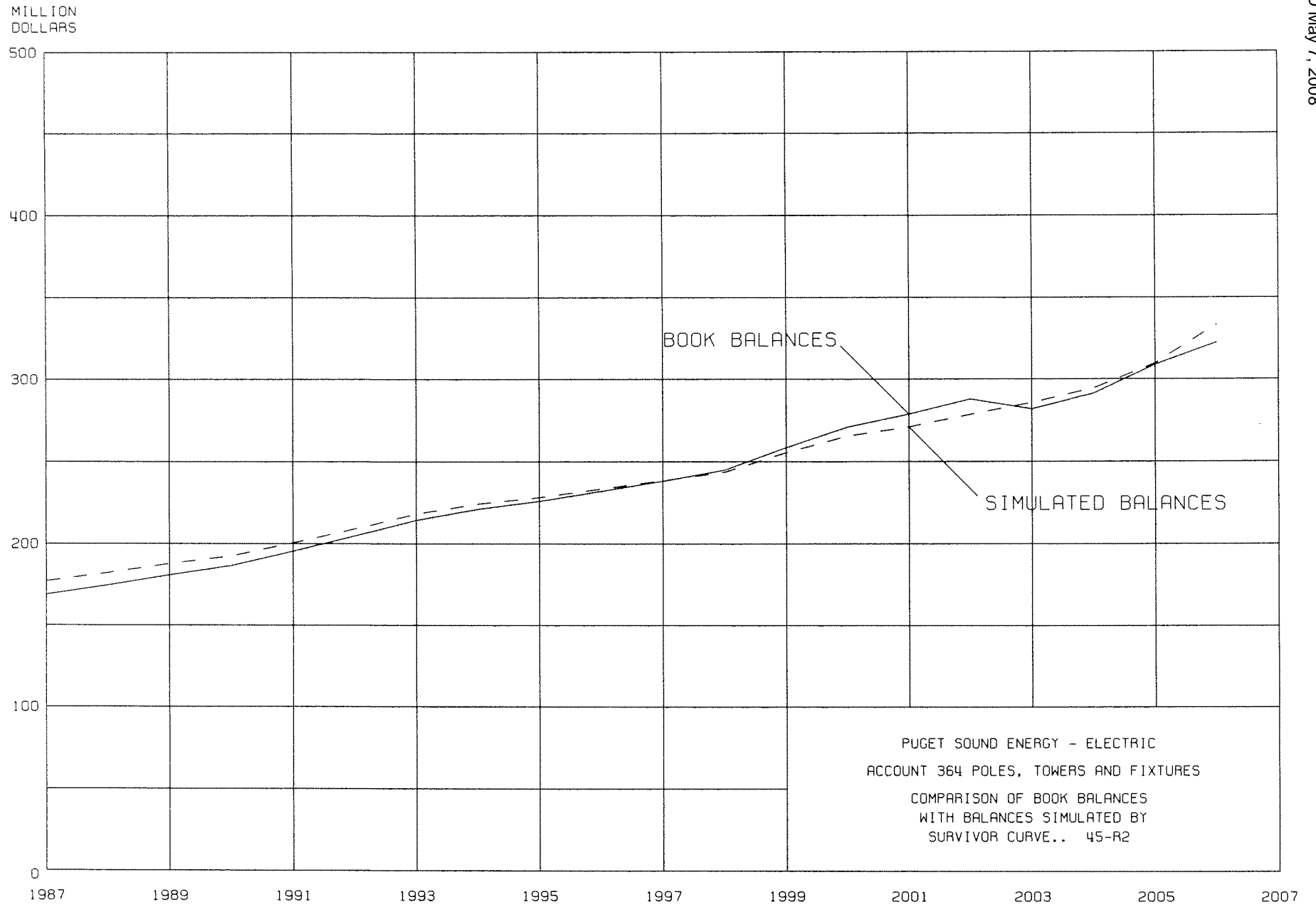
ACCOUNT 362 STATION EQUIPMENT

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 45-R1.5

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	201,394,632	198,911,891	2,482,741
1988	205,710,228	207,319,367	1,609,139-
1989	209,806,357	212,956,566	3,150,209-
1990	216,463,149	219,971,410	3,508,261-
1991	225,088,557	227,941,185	2,852,628-
1992	242,787,513	244,832,013	2,044,500-
1993	249,554,369	252,288,540	2,734,171-
1994	255,648,162	258,012,751	2,364,589-
1995	264,469,281	266,519,645	2,050,364-
1996	265,662,107	267,016,913	1,354,806-
1997	274,925,948	275,052,707	126,759-
1998	273,407,365	274,524,067	1,116,702-
1999	287,109,224	288,571,114	1,461,890-
2000	309,786,778	311,110,546	1,323,768-
2001	310,087,603	309,340,165	747,438
2002	320,557,635	318,739,131	1,818,504
2003	328,740,903	324,693,934	4,046,969
2004	344,520,634	340,489,615	4,031,019
2005	375,082,870	369,925,870	5,157,000
2006	397,736,015	393,407,373	4,328,642

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG END
277,926,967	2,733,002	101.7	99.2 100.0

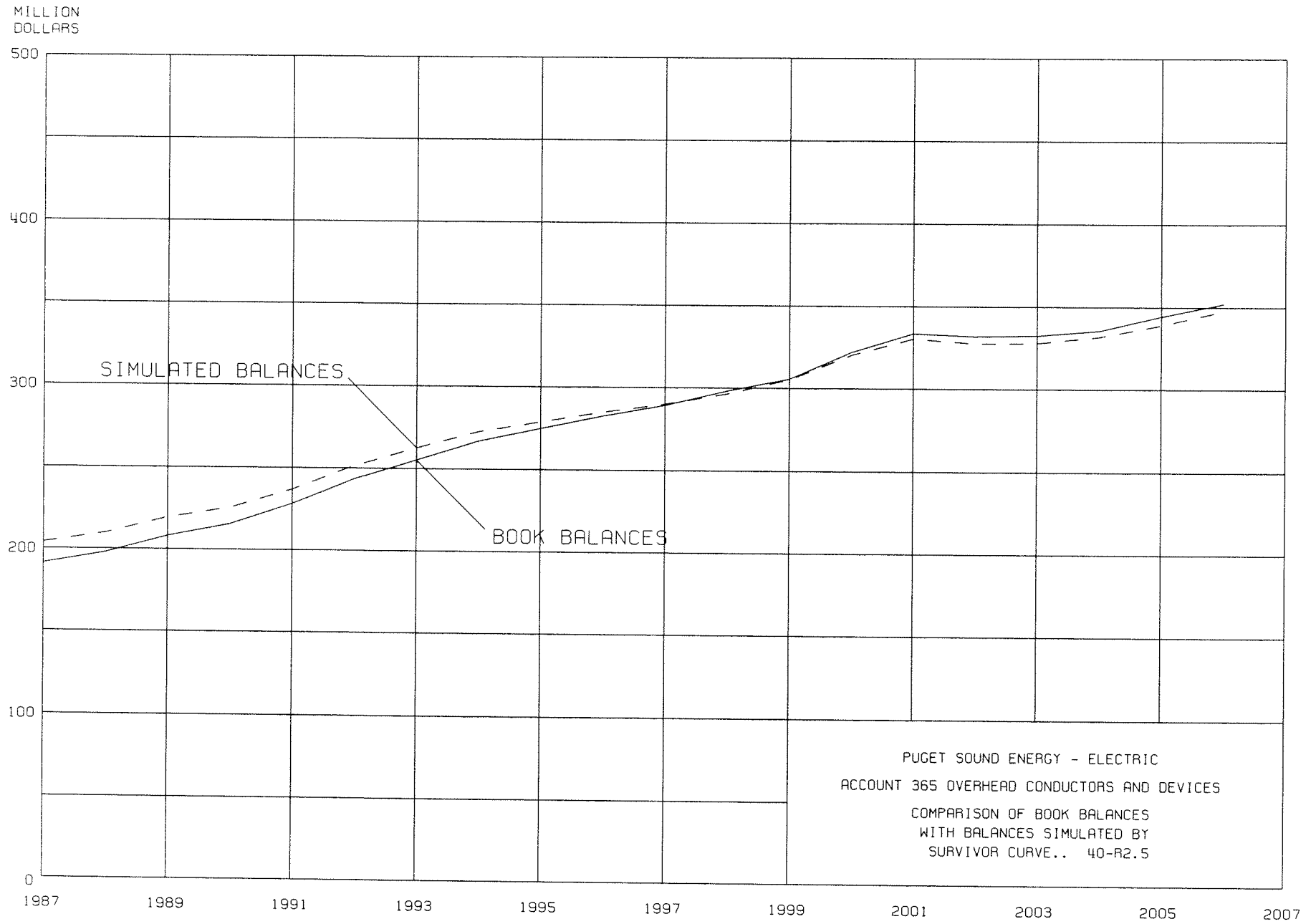
see Attachment for Revision explanation



PUGET SOUND ENERGY - ELECTRIC
ACCOUNT 364 POLES, TOWERS AND FIXTURES
SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 45-R2

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE	
1987	168,771,282	177,028,282	8,257,000-	
1988	174,505,001	182,129,206	7,624,205-	
1989	180,763,203	187,693,137	6,929,934-	
1990	186,536,334	192,440,108	5,903,774-	
1991	195,377,537	200,451,743	5,074,206-	
1992	204,697,086	209,011,428	4,314,342-	
1993	214,367,194	218,190,074	3,822,880-	
1994	221,142,519	224,255,581	3,113,062-	
1995	225,926,026	228,255,684	2,329,658-	
1996	232,037,379	233,408,150	1,370,771-	
1997	238,162,274	238,525,825	363,551-	
1998	244,857,796	243,566,062	1,291,734	
1999	258,427,854	255,342,126	3,085,728	
2000	270,786,813	265,389,260	5,397,553	
2001	278,612,889	270,862,635	7,750,254	
2002	287,810,731	278,451,310	9,359,421	
2003	281,738,733	285,638,813	3,900,080-	
2004	291,193,584	294,364,288	3,170,704-	
2005	308,777,235	309,603,457	826,222-	
2006	322,403,709	333,497,561	11,093,852-	
	AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG END
	239,344,759	5,578,080	42.9	100.0 100.0

see Attachment for Revision explanation



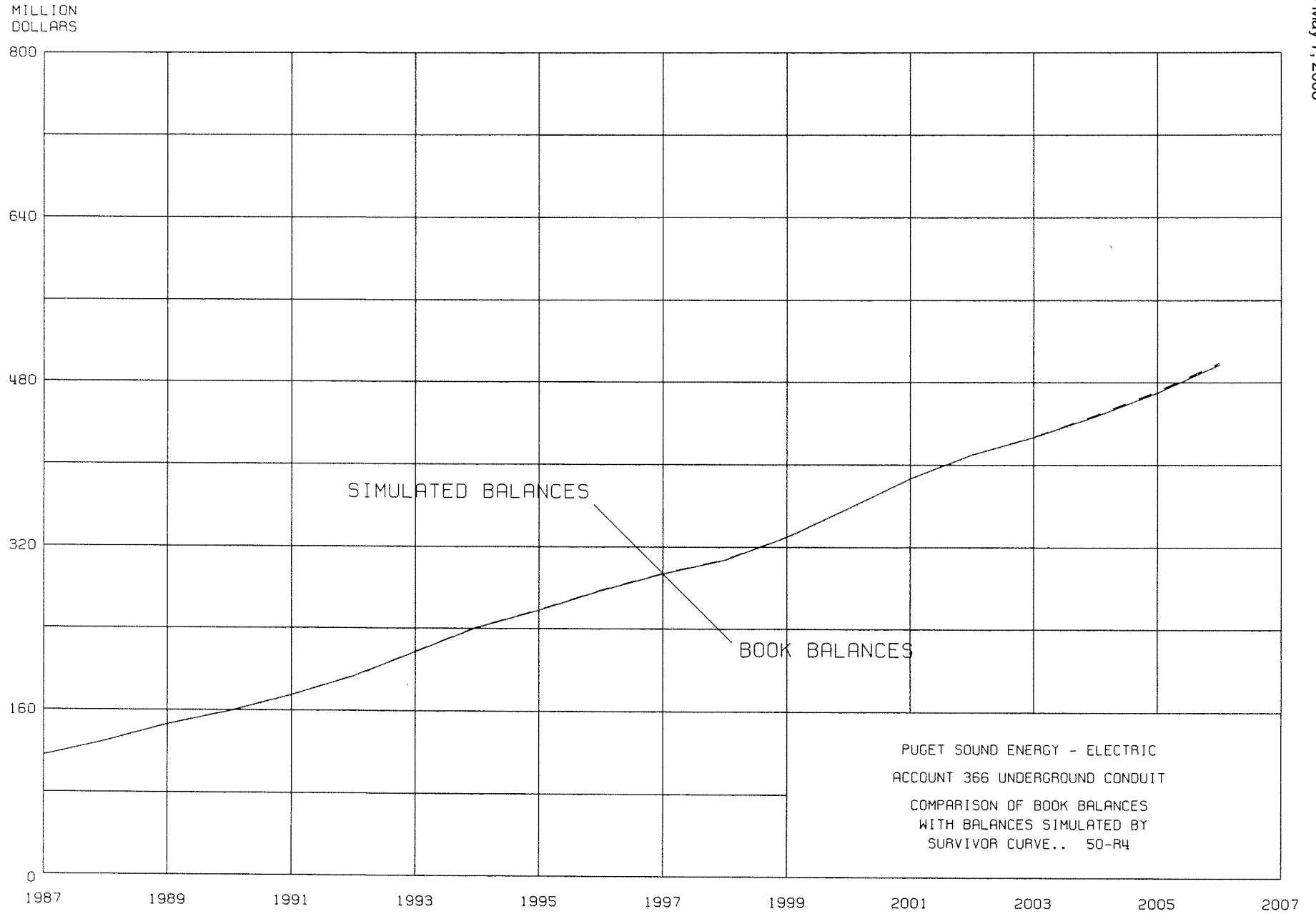
PUGET SOUND ENERGY - ELECTRIC
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 40-R2.5

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	191,208,669	203,964,002	12,755,333-
1988	197,797,366	209,724,842	11,927,476-
1989	208,102,259	219,276,809	11,174,550-
1990	215,447,478	225,440,015	9,992,537-
1991	228,092,445	236,893,054	8,800,609-
1992	243,482,628	251,475,080	7,992,452-
1993	255,211,485	262,518,496	7,307,011-
1994	266,863,549	272,597,735	5,734,186-
1995	274,834,900	278,766,093	3,931,193-
1996	282,505,169	284,941,623	2,436,454-
1997	289,301,547	289,969,958	668,411-
1998	298,191,189	296,414,009	1,777,180
1999	305,539,115	305,148,530	390,585
2000	321,894,212	320,105,112	1,789,100
2001	333,443,704	330,254,806	3,188,898
2002	331,842,221	327,523,724	4,318,497
2003	332,473,762	327,923,478	4,550,284
2004	335,542,172	331,725,696	3,816,476
2005	344,403,237	338,989,779	5,413,458
2006	352,071,707	347,732,335	4,339,372

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG END
280,412,441	6,700,230	41.9	100.0 100.0

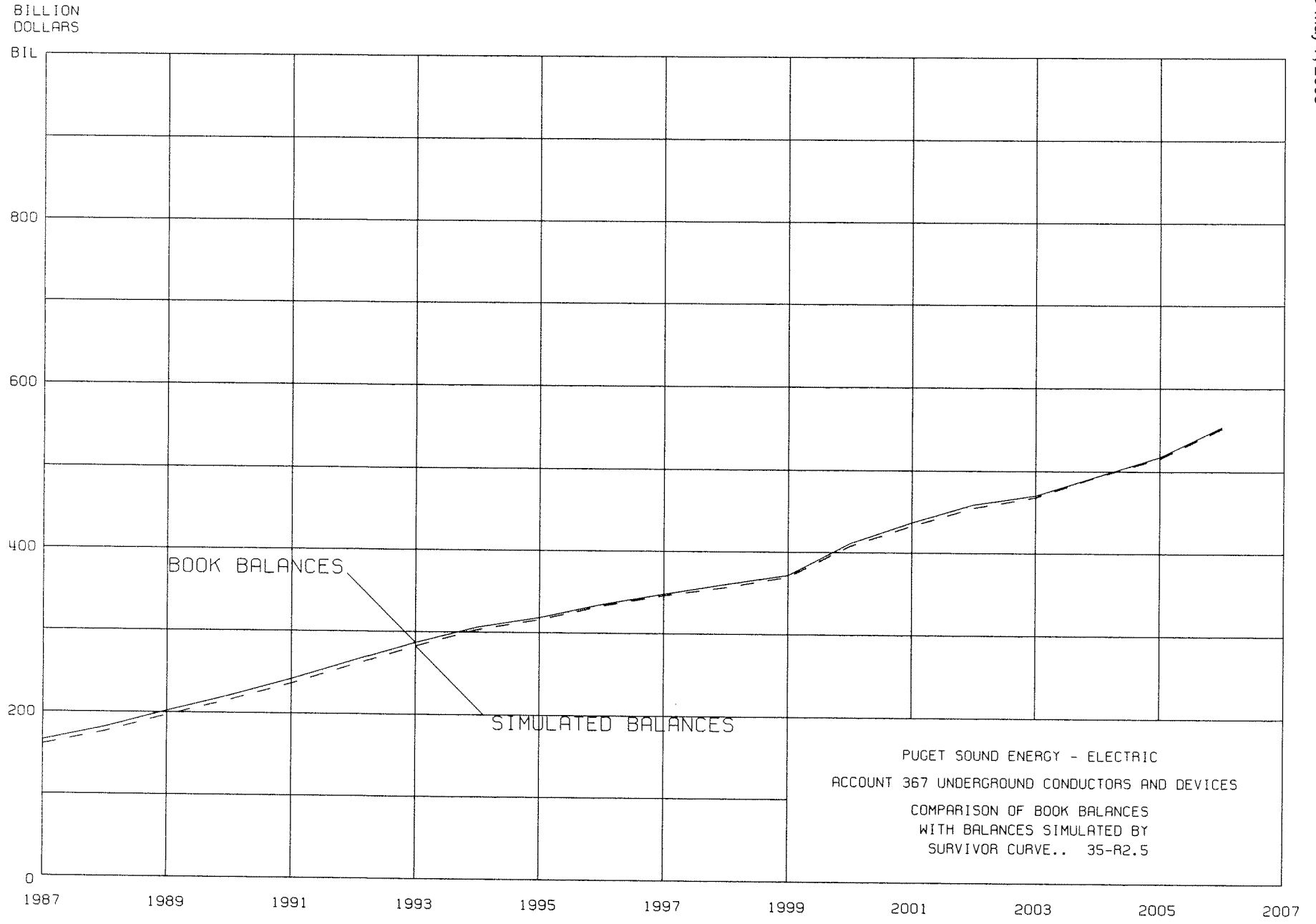
see Attachment for Revision explanation



PUGET SOUND ENERGY - ELECTRIC
ACCOUNT 366 UNDERGROUND CONDUIT
SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 50-R4

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	115,664,364	115,784,276	119,912-
1988	129,588,739	129,707,123	118,384-
1989	146,054,665	146,225,819	171,154-
1990	158,869,657	159,081,256	211,599-
1991	174,844,867	175,079,108	234,241-
1992	193,309,938	193,625,884	315,946-
1993	217,191,991	217,603,999	412,008-
1994	240,887,536	241,329,592	442,056-
1995	257,816,414	258,338,454	522,040-
1996	277,120,720	277,715,416	594,696-
1997	293,618,695	294,292,943	674,248-
1998	307,388,001	307,928,444	540,443-
1999	329,661,497	330,000,800	339,303-
2000	357,826,296	357,955,910	129,614-
2001	386,750,894	386,726,149	24,745
2002	409,782,048	409,802,214	20,166-
2003	426,548,420	427,074,792	526,372-
2004	446,793,103	448,016,207	1,223,104-
2005	469,787,885	471,330,355	1,542,470-
2006	497,097,316	498,865,743	1,768,427-
AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG END
291,830,152	685,848	425.5	92.7 100.0

see Attachment for Revision explanation

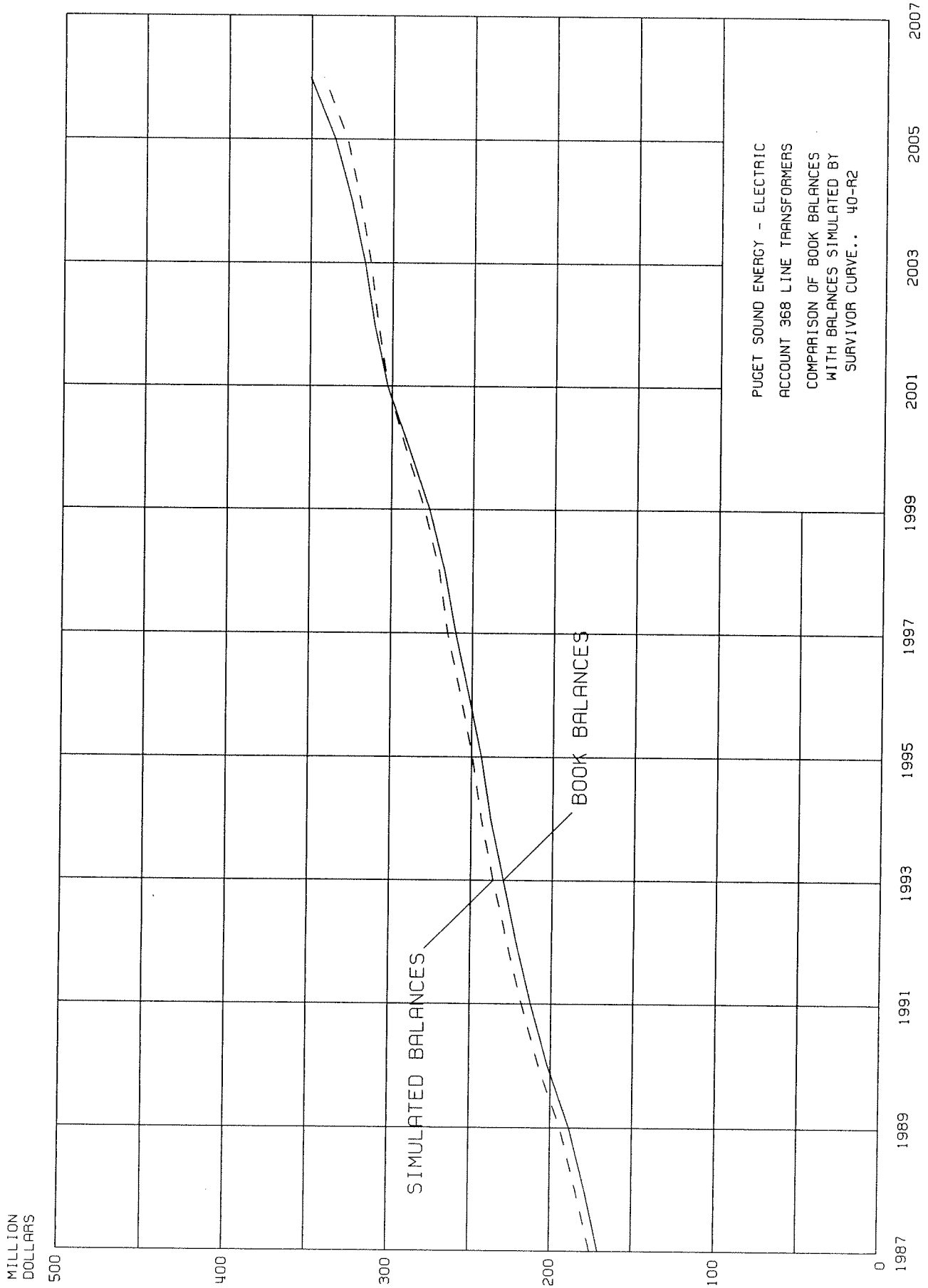


PUGET SOUND ENERGY - ELECTRIC
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 35-R2.5

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	165,800,231	160,650,792	5,149,439
1988	181,646,705	176,251,510	5,395,195
1989	201,956,815	196,801,265	5,155,550
1990	220,788,017	215,600,800	5,187,217
1991	241,559,778	236,153,669	5,406,109
1992	264,493,817	259,357,578	5,136,239
1993	286,744,080	282,425,560	4,318,520
1994	306,127,121	302,984,429	3,142,692
1995	318,190,645	315,598,137	2,592,508
1996	334,539,324	332,531,166	2,008,158
1997	347,740,739	345,720,292	2,020,447
1998	360,128,185	356,418,901	3,709,284
1999	371,611,763	369,413,945	2,197,818
2000	410,917,729	407,498,446	3,419,283
2001	436,627,243	432,483,917	4,143,326
2002	458,953,814	454,742,696	4,211,118
2003	470,220,309	467,916,188	2,304,121
2004	493,985,229	493,429,570	555,659
2005	517,473,501	515,558,961	1,914,540
2006	553,731,778	551,775,211	1,956,567

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG END
347,161,841	3,784,003	91.7	100.0 100.0



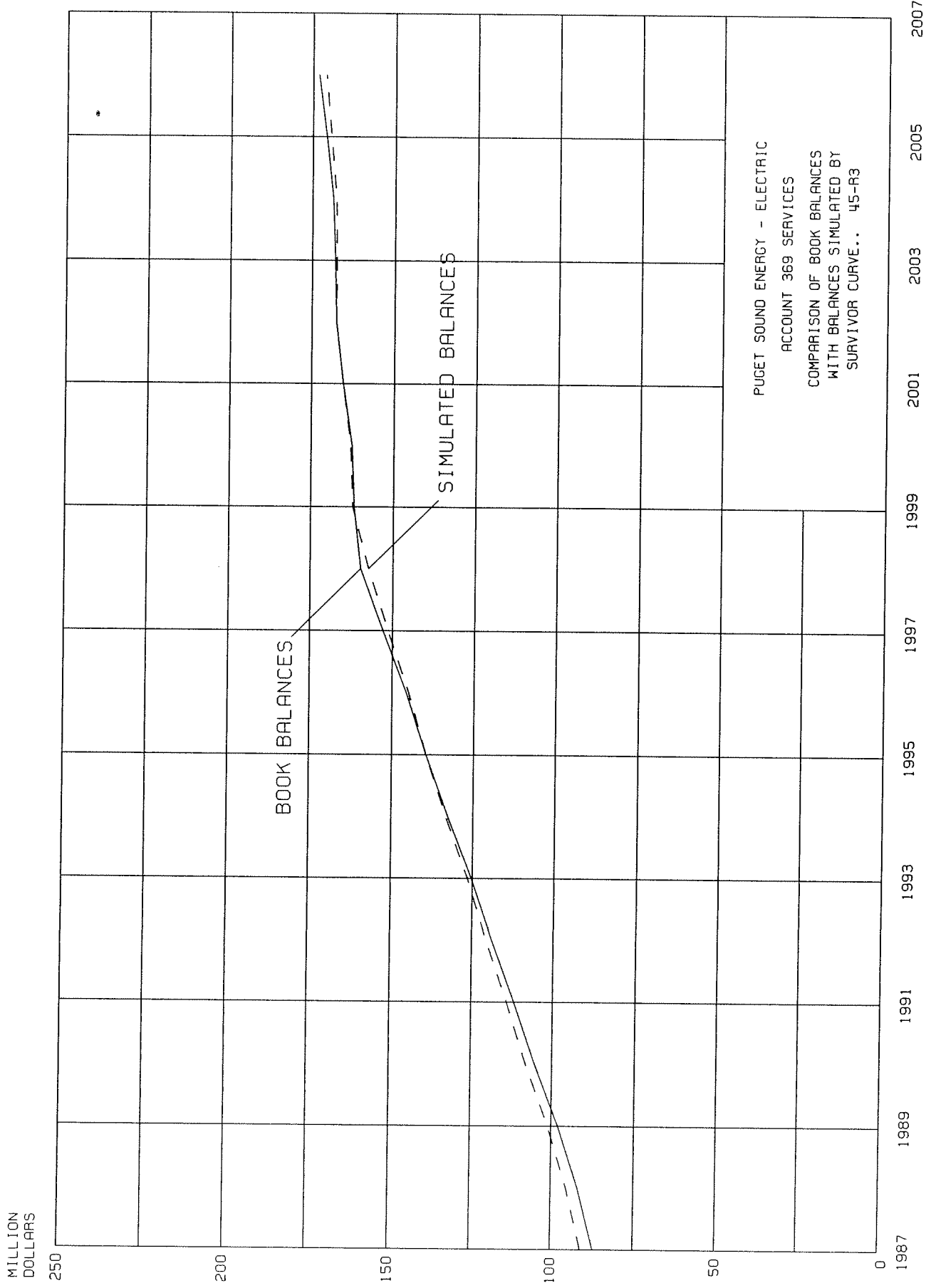
PUGET SOUND ENERGY - ELECTRIC

ACCOUNT 368 LINE TRANSFORMERS

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 40-R2

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	170,058,511	175,078,134	5,019,623-
1988	178,601,216	184,238,050	5,636,834-
1989	188,416,869	193,962,248	5,545,379-
1990	201,855,390	207,510,778	5,655,388-
1991	212,609,788	218,191,067	5,581,279-
1992	221,766,395	227,481,755	5,715,360-
1993	229,959,257	236,201,911	6,242,654-
1994	238,040,646	243,717,101	5,676,455-
1995	243,891,547	249,408,599	5,517,052-
1996	251,839,361	256,975,703	5,136,342-
1997	260,205,246	265,170,328	4,965,082-
1998	267,134,090	270,424,876	3,290,786-
1999	276,622,930	279,725,669	3,102,739-
2000	289,548,742	291,542,787	1,994,045-
2001	302,894,142	302,652,170	241,972
2002	311,001,074	308,667,460	2,333,614
2003	317,051,663	313,472,412	3,579,251
2004	325,277,162	320,017,569	5,259,593
2005	335,633,268	328,189,516	7,443,752
2006	350,644,501	342,606,598	8,037,903

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG END
258,652,590	5,131,347	50.4	100.0 100.0



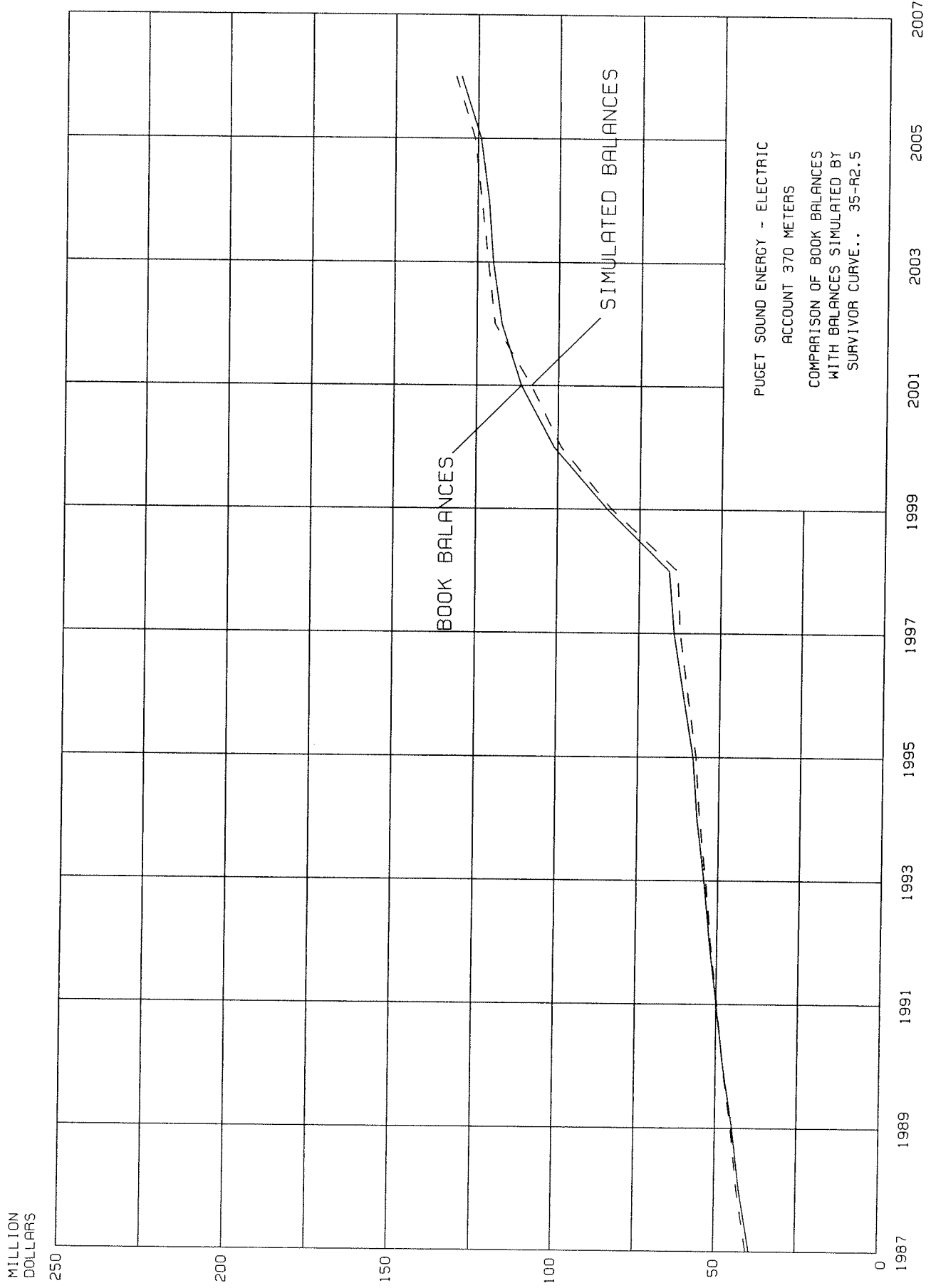
PUGET SOUND ENERGY - ELECTRIC

ACCOUNT 369 SERVICES

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 45-R3

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	87,153,289	90,898,374	3,745,085-
1988	91,913,416	95,348,326	3,434,910-
1989	97,958,281	101,051,644	3,093,363-
1990	105,276,341	108,003,134	2,726,793-
1991	111,745,960	114,007,712	2,261,752-
1992	118,789,249	120,558,207	1,768,958-
1993	125,275,015	126,489,632	1,214,617-
1994	132,743,042	133,367,485	624,443-
1995	139,604,075	139,568,981	35,094
1996	145,655,438	144,919,872	735,566
1997	152,845,579	151,324,878	1,520,701
1998	159,669,067	157,286,465	2,382,602
1999	161,829,465	162,244,853	415,388-
2000	162,610,115	162,954,221	344,106-
2001	165,356,454	165,355,304	1,150
2002	167,572,252	167,584,000	11,748-
2003	168,023,637	167,481,471	542,166
2004	168,717,576	167,721,854	995,722
2005	170,771,431	169,371,630	1,399,801
2006	173,173,054	170,919,036	2,254,018

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG END
140,334,137	1,871,987	75.0	100.0 100.0



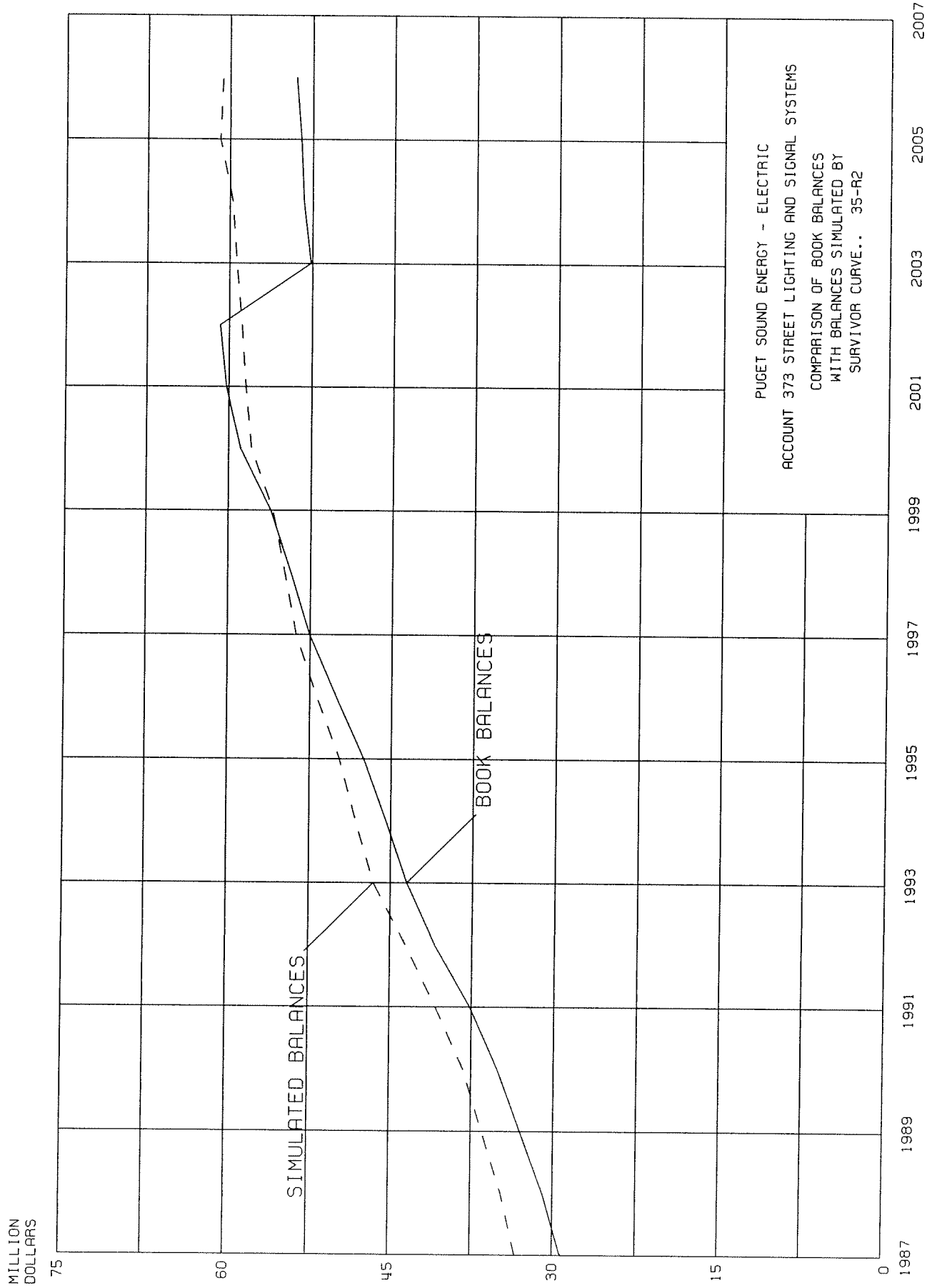
PUGET SOUND ENERGY - ELECTRIC

ACCOUNT 370 METERS

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 35-R2.5

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	39,027,598	40,066,631	1,039,033-
1988	42,353,293	43,112,360	759,067-
1989	44,711,488	45,124,065	412,577-
1990	47,735,615	47,847,422	111,807-
1991	49,969,495	49,788,650	180,845
1992	52,311,972	51,972,620	339,352
1993	54,272,975	53,723,860	549,115
1994	56,627,790	55,835,784	792,006
1995	58,079,894	57,130,067	949,827
1996	61,236,585	59,846,388	1,390,197
1997	64,265,273	62,386,285	1,878,988
1998	65,912,639	63,339,201	2,573,438
1999	84,837,781	83,504,943	1,332,838
2000	101,157,026	98,946,887	2,210,139
2001	111,272,797	108,240,854	3,031,943
2002	117,416,423	119,491,031	2,074,608-
2003	120,160,420	121,650,657	1,490,237-
2004	121,538,546	123,769,254	2,230,708-
2005	124,140,988	125,950,448	1,809,460-
2006	130,126,166	131,740,191	1,614,025-

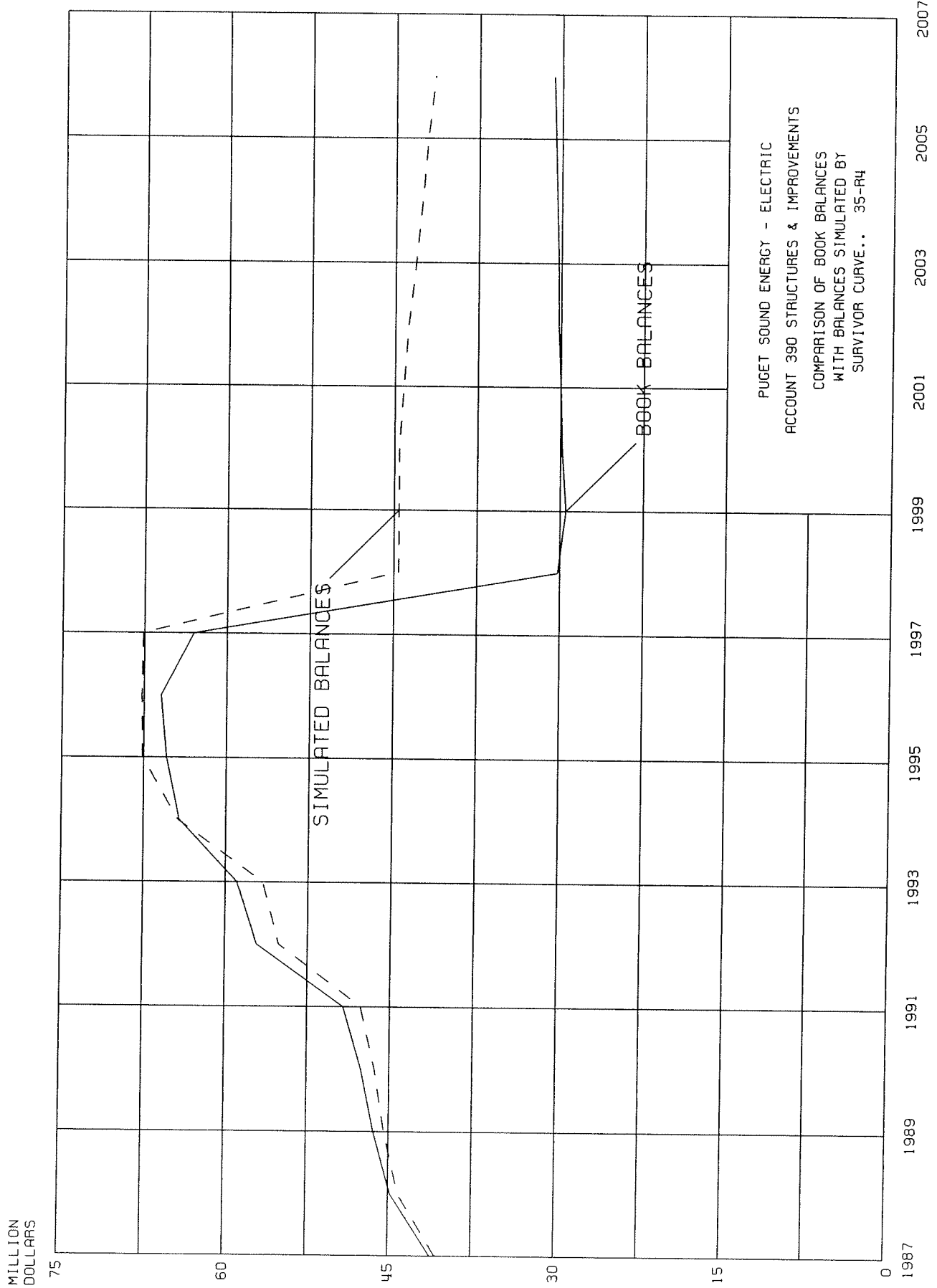
AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG END
77,357,738	1,567,436	49.4	100.0 100.0



PUGET SOUND ENERGY - ELECTRIC
ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 35-R2

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE	RETIREMENTS EXPERIENCE	
				BEG	END
1987	29,280,388	33,403,405	4,123,017-		
1988	30,916,017	34,725,091	3,809,074-		
1989	33,022,946	36,511,652	3,488,706-		
1990	35,118,132	38,233,202	3,115,070-		
1991	37,650,233	40,781,601	3,131,368-		
1992	40,886,263	43,580,775	2,694,512-		
1993	43,483,563	46,569,088	3,085,525-		
1994	45,427,184	48,236,771	2,809,587-		
1995	47,511,970	49,750,141	2,238,171-		
1996	50,078,768	51,862,040	1,783,272-		
1997	52,540,999	53,757,411	1,216,412-		
1998	54,278,236	54,819,530	541,294-		
1999	56,131,755	55,936,205	195,550		
2000	58,910,842	57,926,179	984,663		
2001	60,225,148	58,462,782	1,762,366		
2002	60,812,992	58,846,828	1,966,164		
2003	52,642,048	59,347,216	6,705,168-		
2004	53,293,130	59,726,509	6,433,379-		
2005	53,535,775	60,886,829	7,351,054-		
2006	53,978,652	60,647,457	6,668,805-		
				RETIREMENTS	
				EXPERIENCE	
				BEG	END
AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX		100.0	100.0
47,486,252	3,812,240	12.5			



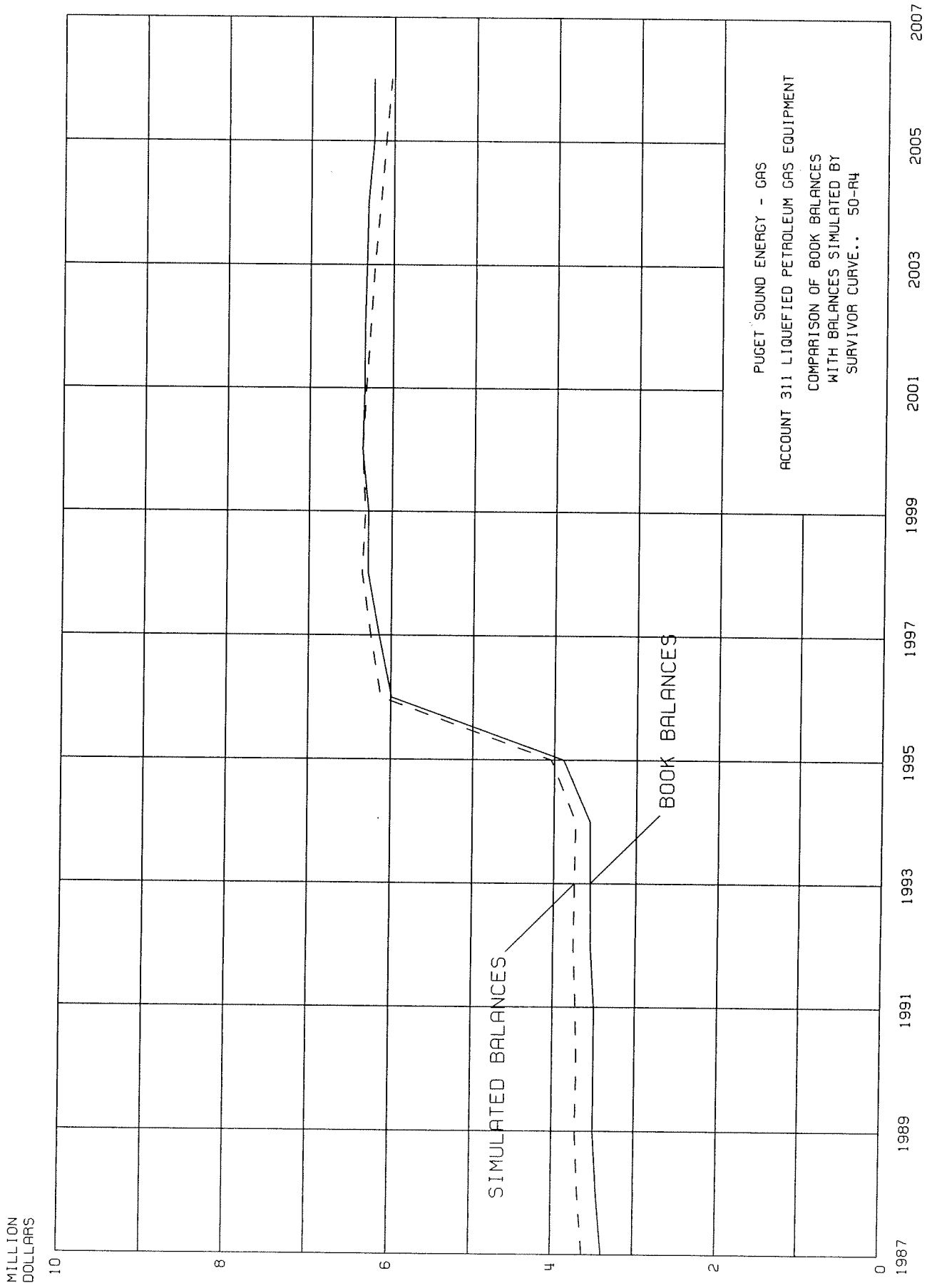
PUGET SOUND ENERGY - ELECTRIC
ACCOUNT 390 STRUCTURES & IMPROVEMENTS

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 35-R4

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	41,172,723	40,712,734	459,989
1988	44,821,225	44,122,742	698,483
1989	46,387,902	45,425,536	962,366
1990	47,564,158	46,329,642	1,234,516
1991	49,227,996	47,633,467	1,594,529
1992	57,105,907	55,097,453	2,008,454
1993	58,948,295	56,595,223	2,353,072
1994	64,246,183	64,374,494	128,311-
1995	65,419,516	67,601,736	2,182,220-
1996	65,956,861	67,698,232	1,741,371-
1997	63,012,844	67,605,301	4,592,457-
1998	30,193,592	44,576,285	14,382,693-
1999	29,463,792	44,561,991	15,098,199-
2000	29,844,333	44,574,563	14,730,230-
2001	30,001,192	44,214,638	14,213,446-
2002	30,230,775	43,794,080	13,563,305-
2003	30,263,040	43,154,006	12,890,966-
2004	30,417,505	42,604,872	12,187,367-
2005	30,571,878	42,126,559	11,554,681-
2006	30,728,310	41,472,098	10,743,788-
AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG END
43,778,901	9,070,820	4.8	100.0 100.0

III-93

GAS PLANT



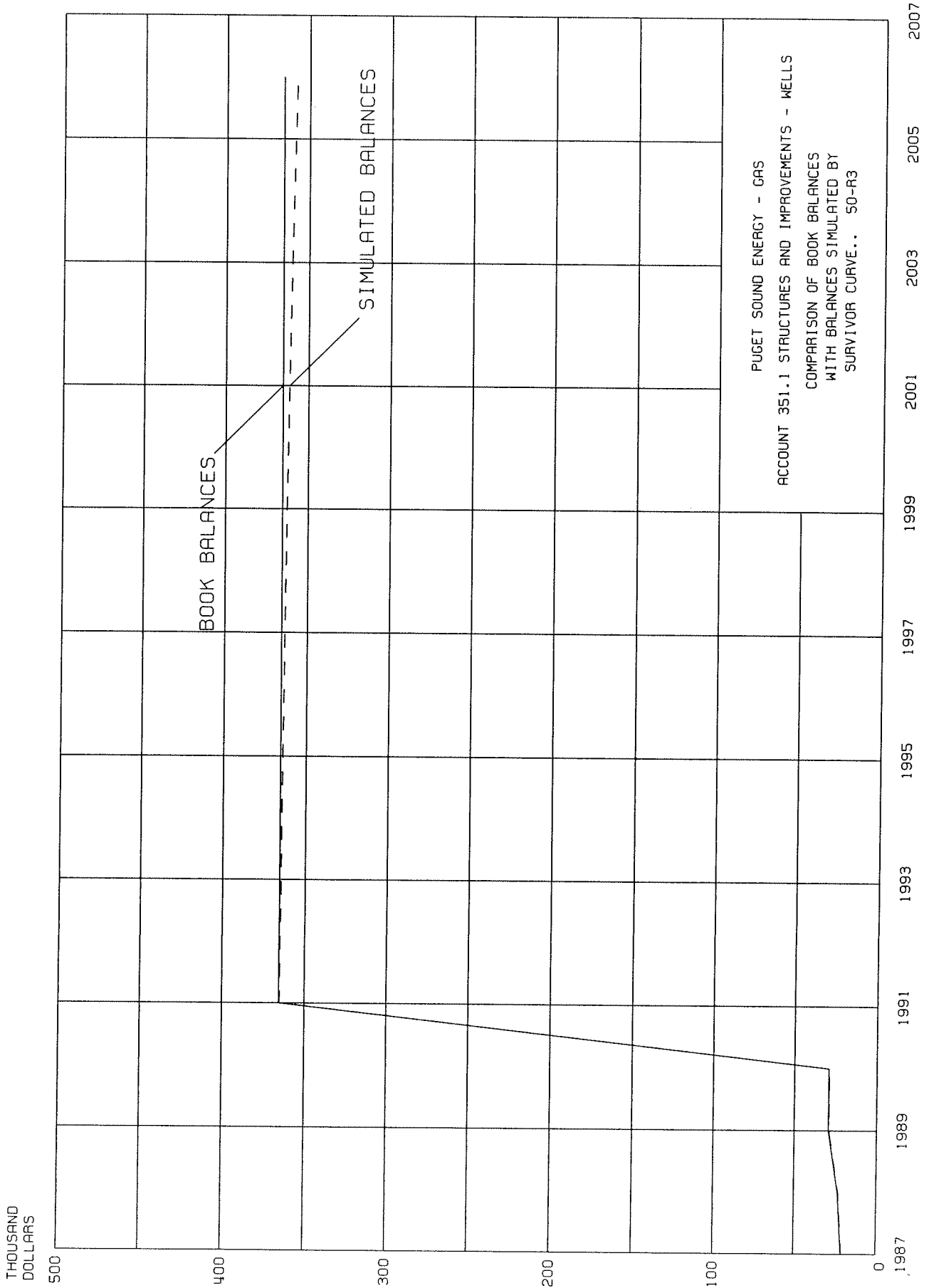
PUGET SOUND ENERGY - GAS

ACCOUNT 311 LIQUEFIED PETROLEUM GAS EQUIPMENT

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 50-R4

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	3,378,260	3,613,341	235,081-
1988	3,447,895	3,674,454	226,559-
1989	3,495,496	3,712,221	216,725-
1990	3,495,496	3,700,910	205,414-
1991	3,494,564	3,718,765	224,201-
1992	3,542,272	3,751,698	209,426-
1993	3,553,351	3,745,986	192,635-
1994	3,560,502	3,734,140	173,638-
1995	3,887,752	4,039,973	152,221-
1996	5,991,188	6,119,320	128,132-
1997	6,145,118	6,246,234	101,116-
1998	6,283,036	6,353,975	70,939-
1999	6,283,036	6,320,371	37,335-
2000	6,358,244	6,358,260	16-
2001	6,337,517	6,316,934	20,583
2002	6,337,517	6,271,310	66,207
2003	6,320,464	6,224,164	96,300
2004	6,307,525	6,156,318	151,207
2005	6,241,323	6,096,538	144,785
2006	6,241,323	6,031,821	209,502

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE	
			BEG	END
5,035,094	160,496	31.4	8.4	59.6



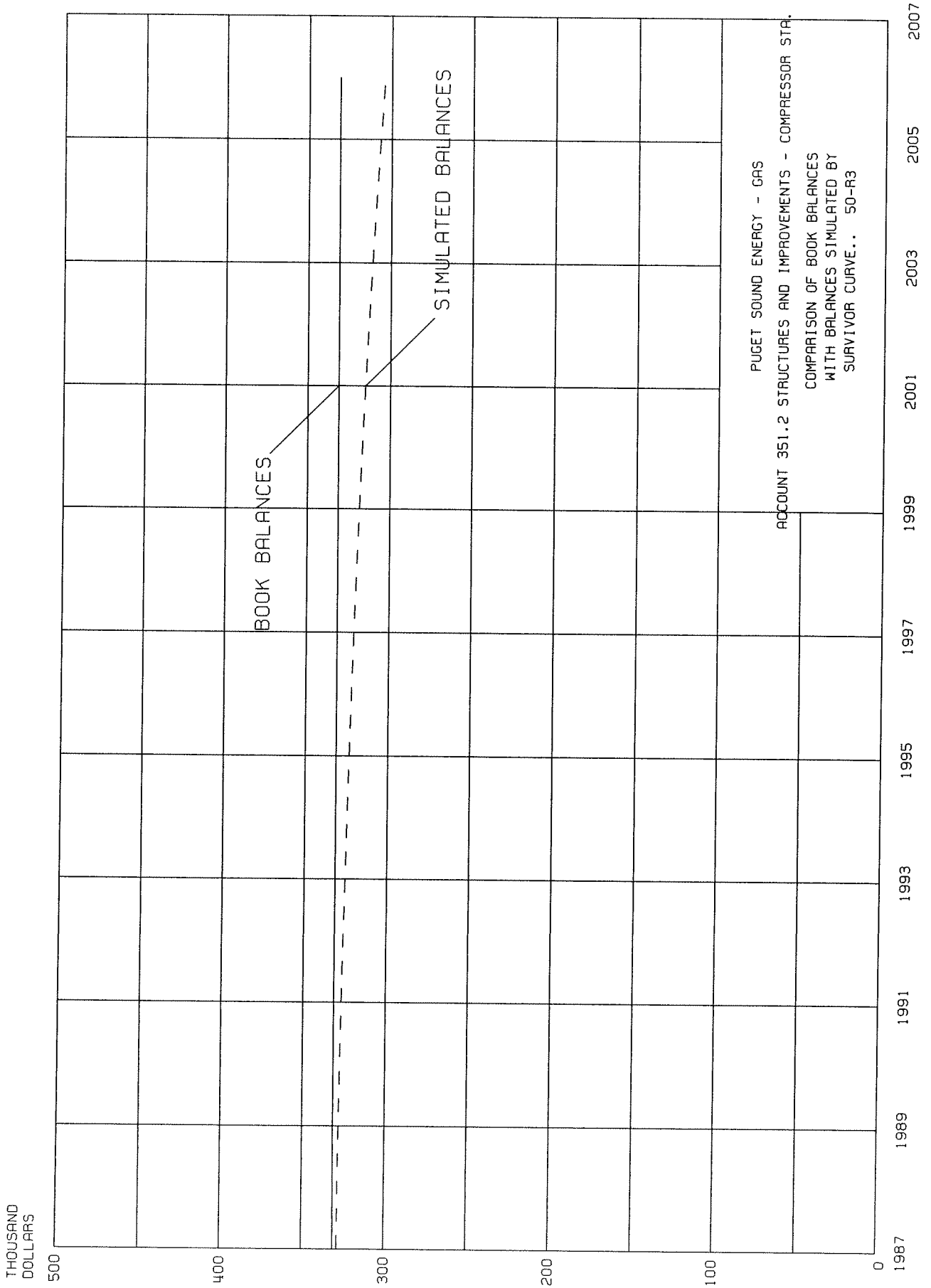
PUGET SOUND ENERGY - GAS

ACCOUNT 351.1 STRUCTURES AND IMPROVEMENTS - WELLS

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 50-R3

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	21,228	21,018	210
1988	23,558	23,312	246
1989	29,324	29,036	288
1990	29,324	28,990	334
1991	365,403	364,964	439
1992	365,403	364,786	617
1993	365,403	364,583	820
1994	365,403	364,348	1,055
1995	365,403	364,077	1,326
1996	365,403	363,770	1,633
1997	365,403	363,418	1,985
1998	365,403	363,019	2,384
1999	365,403	362,569	2,834
2000	365,403	362,059	3,344
2001	365,403	361,488	3,915
2002	365,403	360,844	4,559
2003	365,403	360,125	5,278
2004	365,403	359,325	6,078
2005	365,403	358,434	6,969
2006	365,403	357,447	7,956

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE	
			BEG	END
297,494	3,526	84.4	2.2	16.5



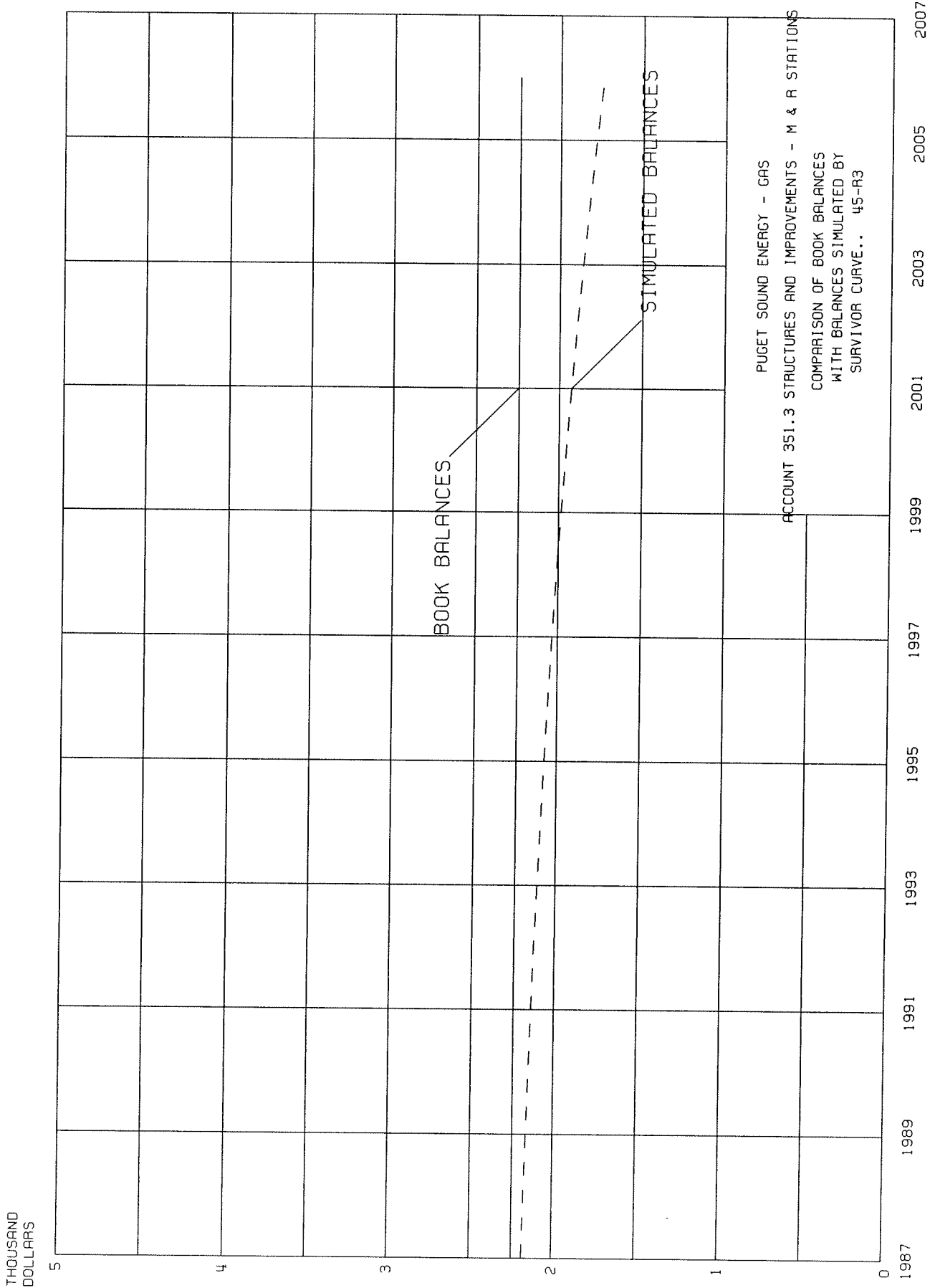
PUGET SOUND ENERGY - GAS

ACCOUNT 351.2 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STA.

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 50-R3

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	330,735	328,375	2,360
1988	330,988	328,177	2,811
1989	331,242	327,926	3,316
1990	331,242	327,355	3,887
1991	331,242	326,716	4,526
1992	331,242	326,003	5,239
1993	331,242	325,204	6,038
1994	331,242	324,324	6,918
1995	331,242	323,347	7,895
1996	331,242	322,268	8,974
1997	331,242	321,077	10,165
1998	331,242	319,773	11,469
1999	331,242	318,342	12,900
2000	331,242	316,779	14,463
2001	331,242	315,074	16,168
2002	331,242	313,218	18,024
2003	331,242	311,200	20,042
2004	331,242	309,015	22,227
2005	331,242	306,648	24,594
2006	331,242	304,093	27,149

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE	
			BEG	END
331,204	13,691	24.2	2.2	16.5

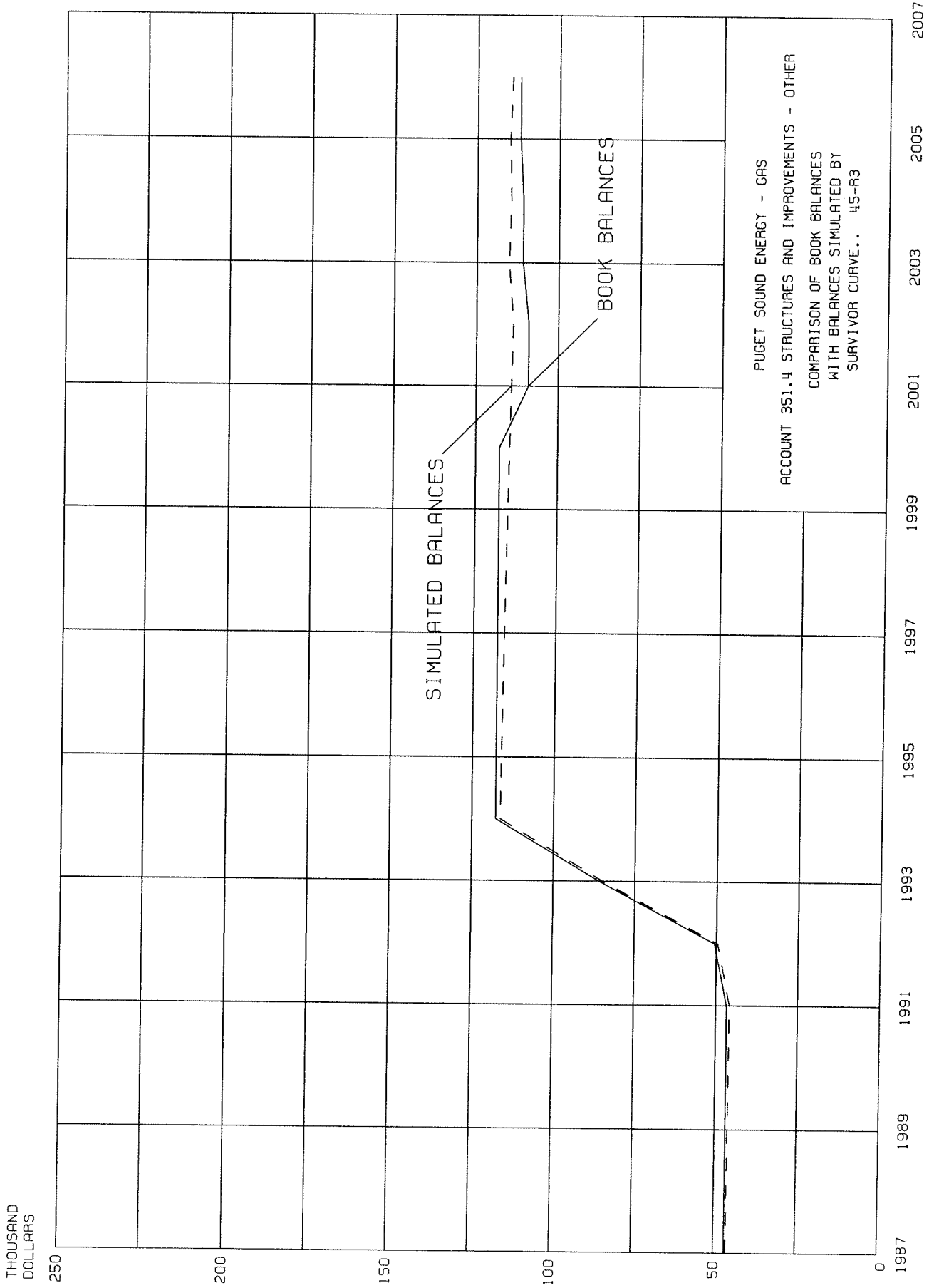


PUGET SOUND ENERGY - GAS

ACCOUNT 351.3 STRUCTURES AND IMPROVEMENTS - M & R STATIONS

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 45-R3

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE		
1987	2,245	2,182	63		
1988	2,245	2,173	72		
1989	2,245	2,162	83		
1990	2,245	2,151	94		
1991	2,245	2,138	107		
1992	2,245	2,125	120		
1993	2,245	2,109	136		
1994	2,245	2,092	153		
1995	2,245	2,074	171		
1996	2,245	2,054	191		
1997	2,245	2,033	212		
1998	2,245	2,010	235		
1999	2,245	1,984	261		
2000	2,245	1,956	289		
2001	2,245	1,927	318		
2002	2,245	1,895	350		
2003	2,245	1,860	385		
2004	2,245	1,823	422		
2005	2,245	1,783	462		
2006	2,245	1,740	505		
	AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG END	
	2,245	267	8.4	2.9	23.0

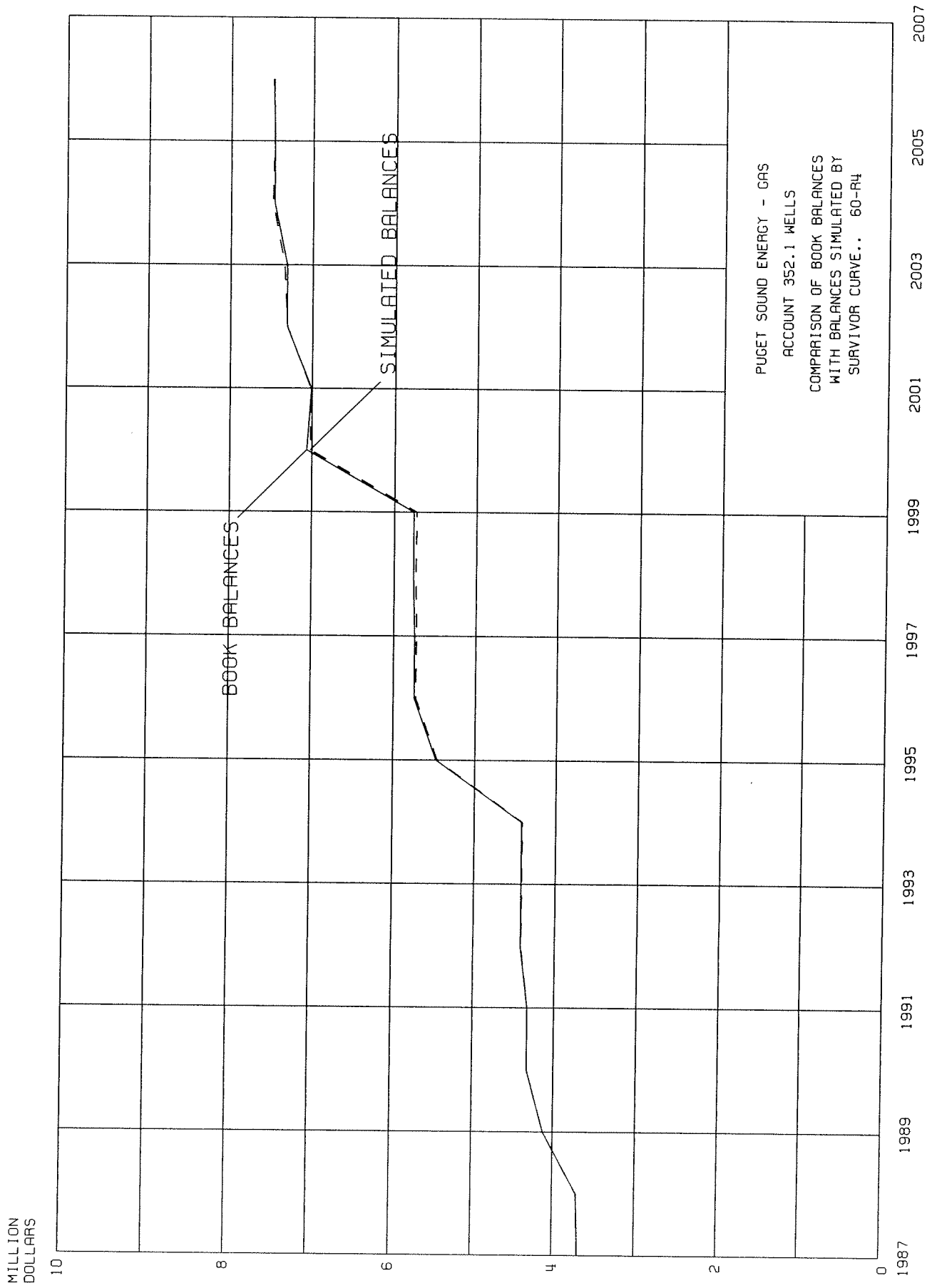


PUGET SOUND ENERGY - GAS

ACCOUNT 351.4 STRUCTURES AND IMPROVEMENTS - OTHER

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 45-R3

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE		
1987	46,724	46,254	470		
1988	46,724	46,167	557		
1989	46,724	46,071	653		
1990	46,724	45,962	762		
1991	46,724	45,839	885		
1992	50,566	49,543	1,023		
1993	86,088	84,906	1,182		
1994	117,766	116,394	1,372		
1995	117,766	116,176	1,590		
1996	117,766	115,930	1,836		
1997	117,766	115,656	2,110		
1998	117,766	115,352	2,414		
1999	117,766	115,012	2,754		
2000	117,766	114,637	3,129		
2001	109,000	114,223	5,223-		
2002	109,000	113,763	4,763-		
2003	110,959	115,218	4,259-		
2004	110,959	114,659	3,700-		
2005	111,965	115,054	3,089-		
2006	111,965	114,384	2,419-		
	AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG END	
	92,924	2,621	35.5	2.9	23.0



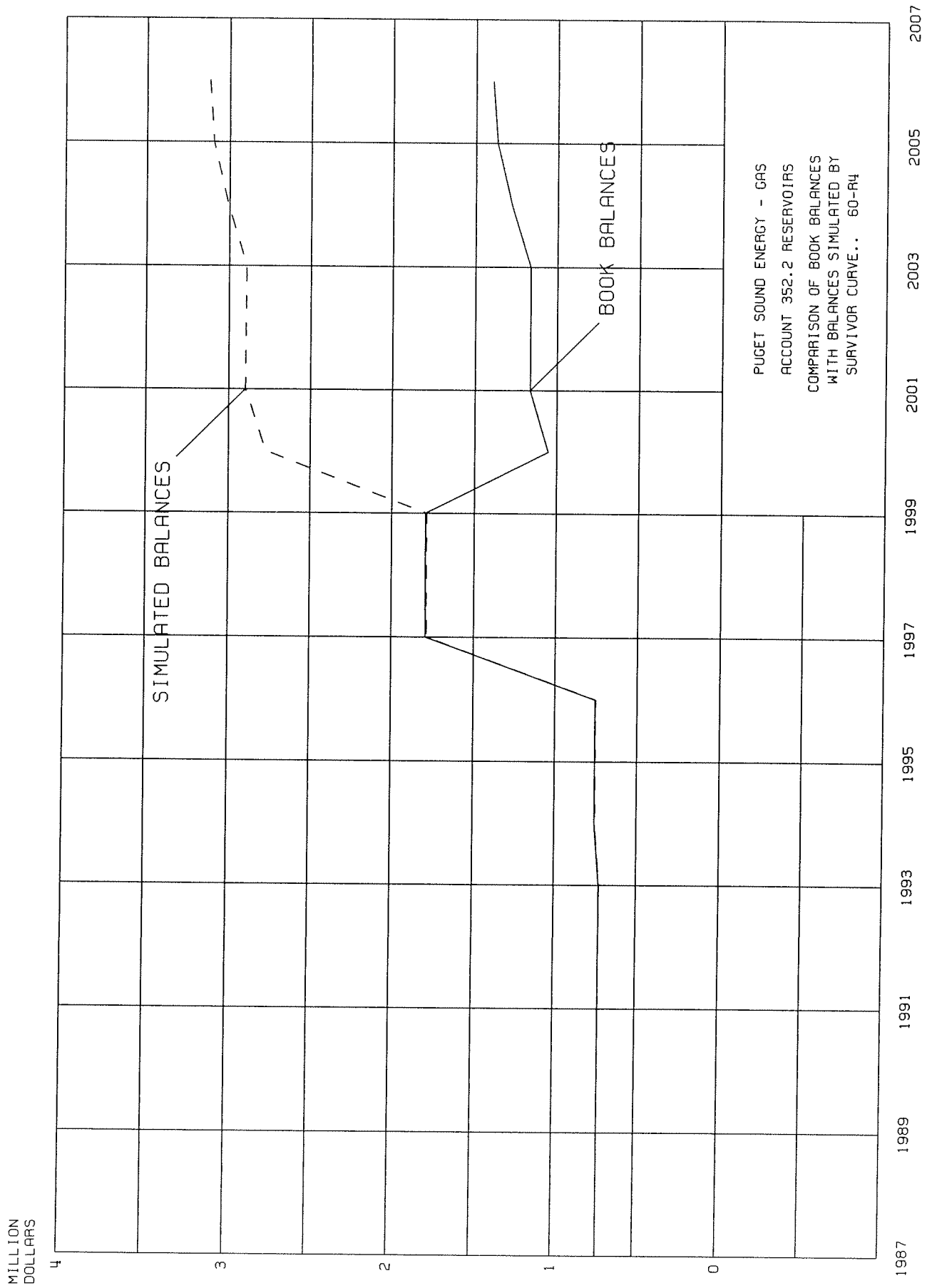
PUGET SOUND ENERGY - GAS

ACCOUNT 352.1 WELLS

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 60-R4

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	3,683,509	3,688,179	4,670-
1988	3,707,669	3,711,040	3,371-
1989	4,119,345	4,121,165	1,820-
1990	4,326,110	4,326,114	4-
1991	4,326,110	4,323,974	2,136
1992	4,416,488	4,411,844	4,644
1993	4,416,488	4,408,930	7,558
1994	4,416,488	4,405,545	10,943
1995	5,474,772	5,459,894	14,878
1996	5,747,935	5,728,524	19,411
1997	5,747,935	5,723,303	24,632
1998	5,767,206	5,736,570	30,636
1999	5,767,206	5,729,739	37,467
2000	7,061,818	7,016,546	45,272
2001	7,009,001	7,015,892	6,891-
2002	7,309,003	7,305,855	3,148
2003	7,311,832	7,343,027	31,195-
2004	7,468,310	7,488,438	20,128-
2005	7,468,310	7,474,102	5,792-
2006	7,487,278	7,477,002	10,276

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE	
			BEG	END
5,651,641	19,250	293.6	0.2	4.7



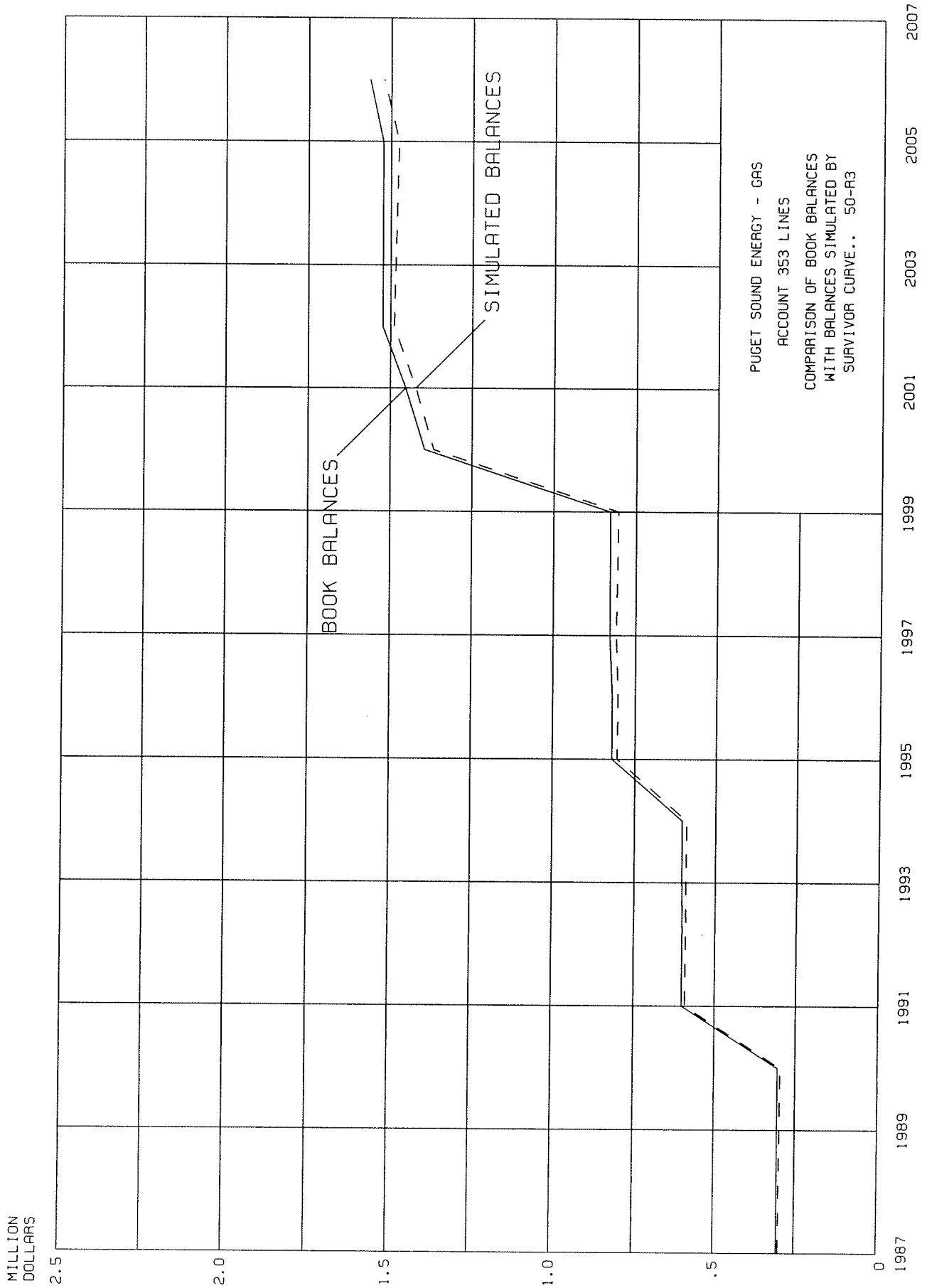
PUGET SOUND ENERGY - GAS

ACCOUNT 352.2 RESERVOIRS

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 60-R4

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	733,318	732,590	728
1988	733,318	732,421	897
1989	733,318	732,218	1,100
1990	733,318	731,973	1,345
1991	733,318	731,683	1,635
1992	733,318	731,344	1,974
1993	733,318	730,939	2,379
1994	762,307	759,459	2,848
1995	762,307	758,907	3,400
1996	762,307	758,265	4,042
1997	1,811,083	1,806,291	4,792
1998	1,814,092	1,808,422	5,670
1999	1,814,092	1,807,405	6,687
2000	1,063,234	2,802,858	1,739,624-
2001	1,176,468	2,928,496	1,752,028-
2002	1,176,468	2,926,940	1,750,472-
2003	1,176,468	2,925,168	1,748,700-
2004	1,292,945	3,039,624	1,746,679-
2005	1,383,349	3,127,726	1,744,377-
2006	1,411,453	3,153,232	1,741,779-

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE	
			BEG	END
1,076,990	1,033,094	1.0	0.1	2.8



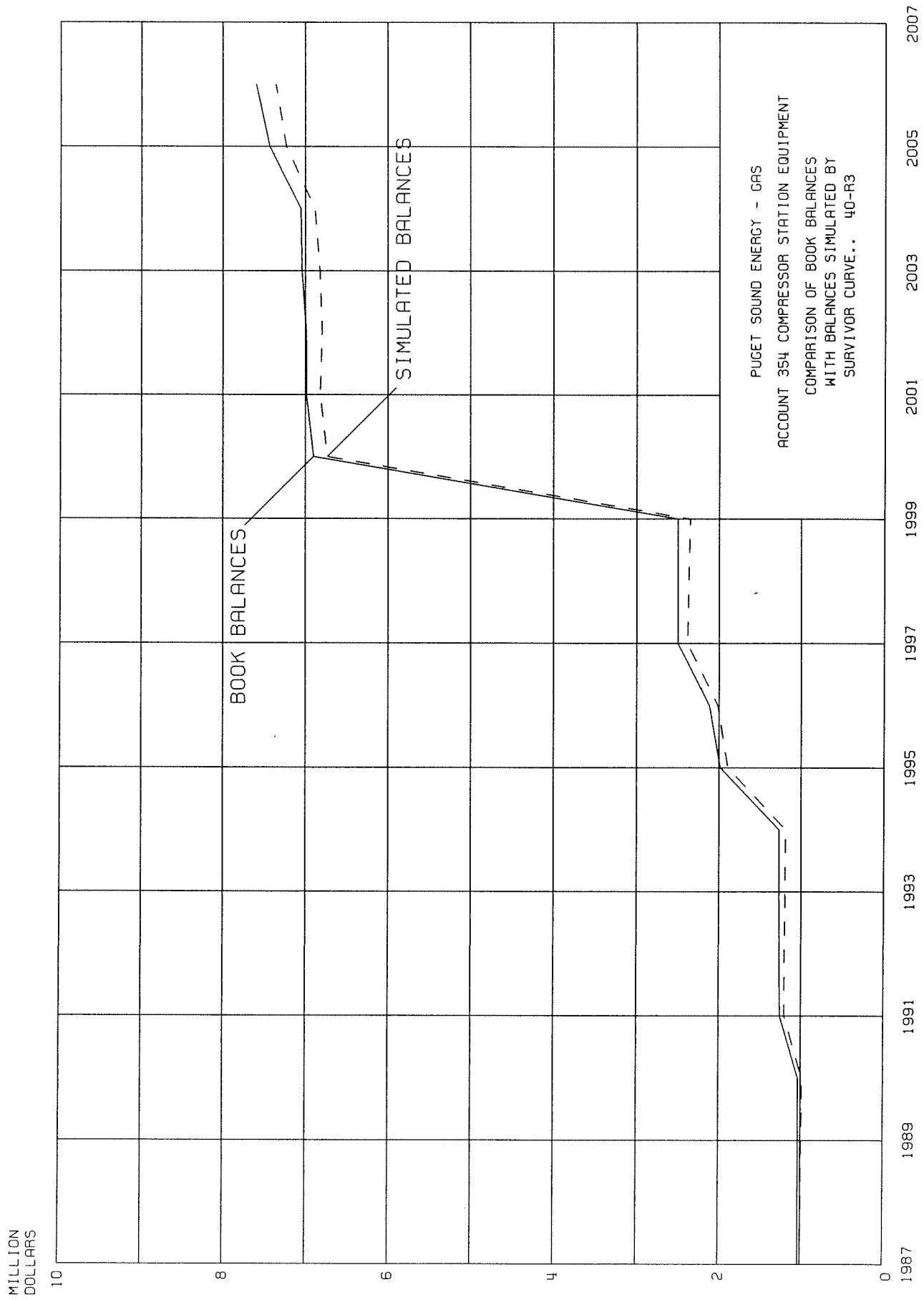
PUGET SOUND ENERGY - GAS

ACCOUNT 353 LINES

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 50-R3

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	304,231	298,553	5,678
1988	304,231	297,725	6,506
1989	304,231	296,811	7,420
1990	304,231	295,802	8,429
1991	601,283	591,697	9,586
1992	601,283	590,376	10,907
1993	603,278	590,914	12,364
1994	603,278	589,313	13,965
1995	820,036	804,280	15,756
1996	820,036	802,284	17,752
1997	828,833	808,892	19,941
1998	828,833	806,496	22,337
1999	828,833	803,877	24,956
2000	1,394,642	1,366,742	27,900
2001	1,453,259	1,422,043	31,216
2002	1,523,912	1,489,051	34,861
2003	1,523,912	1,485,052	38,860
2004	1,523,912	1,480,691	43,221
2005	1,523,912	1,475,936	47,976
2006	1,564,176	1,520,855	43,321

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE	
			BEG	END
913,017	25,852	35.3	2.2	16.5

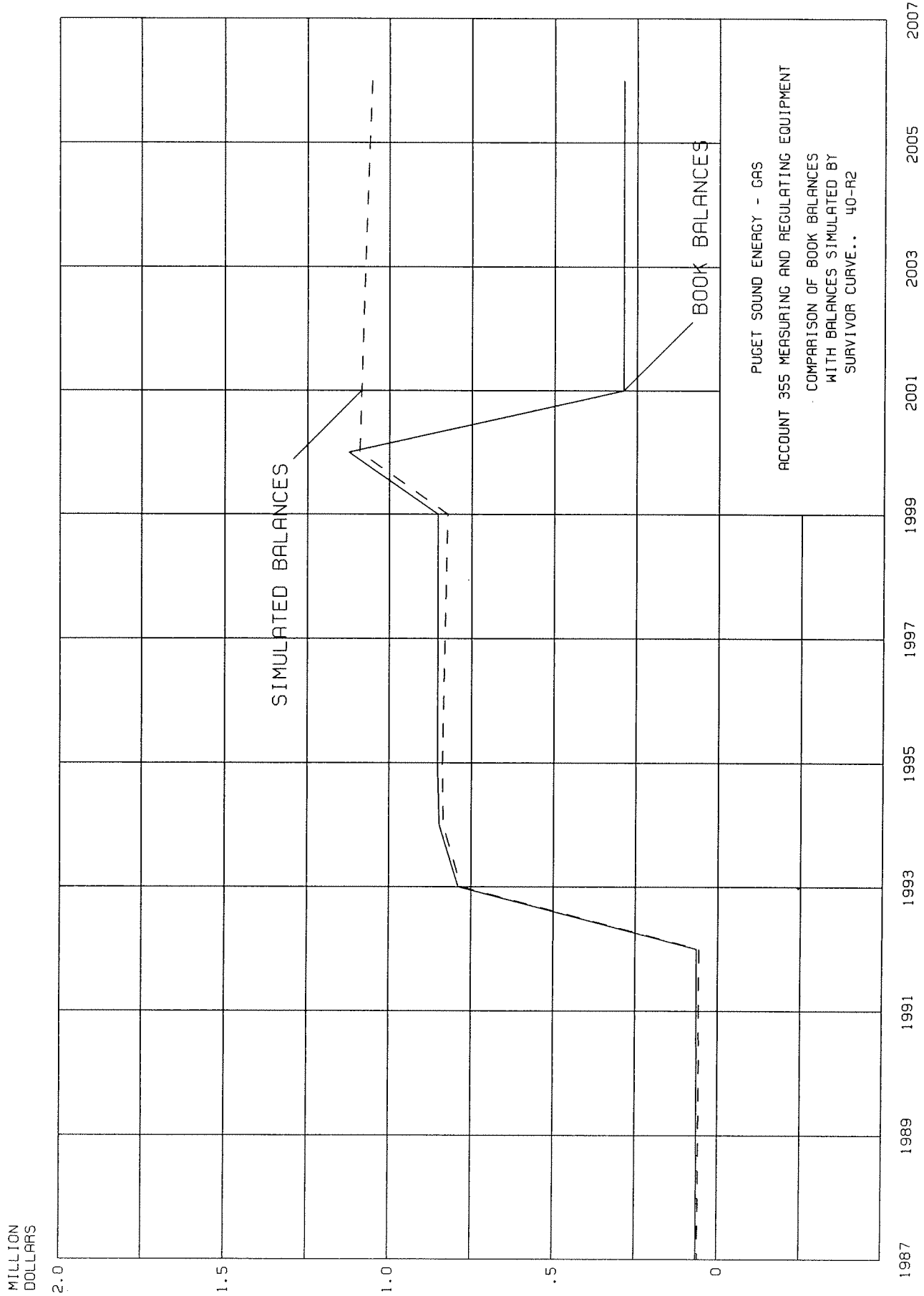


PUGET SOUND ENERGY - GAS
ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 40-R3

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	1,031,878	1,001,232	30,646
1988	1,031,878	996,215	35,663
1989	1,031,985	990,701	41,284
1990	1,031,985	984,428	47,557
1991	1,252,705	1,198,125	54,580
1992	1,260,360	1,197,932	62,428
1993	1,266,151	1,195,036	71,115
1994	1,266,151	1,185,435	80,716
1995	1,984,628	1,893,195	91,433
1996	2,117,996	2,014,579	103,417
1997	2,502,843	2,386,129	116,714
1998	2,502,843	2,371,414	131,429
1999	2,502,843	2,355,236	147,607
2000	6,900,691	6,734,463	166,228
2001	6,986,722	6,820,619	166,103
2002	6,987,849	6,797,940	189,909
2003	7,040,171	6,823,945	216,226
2004	7,052,993	6,883,566	169,427
2005	7,429,578	7,228,064	201,514
2006	7,591,289	7,354,411	236,878

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE	
			BEG	END
3,538,677	134,132	26.4	3.9	33.6



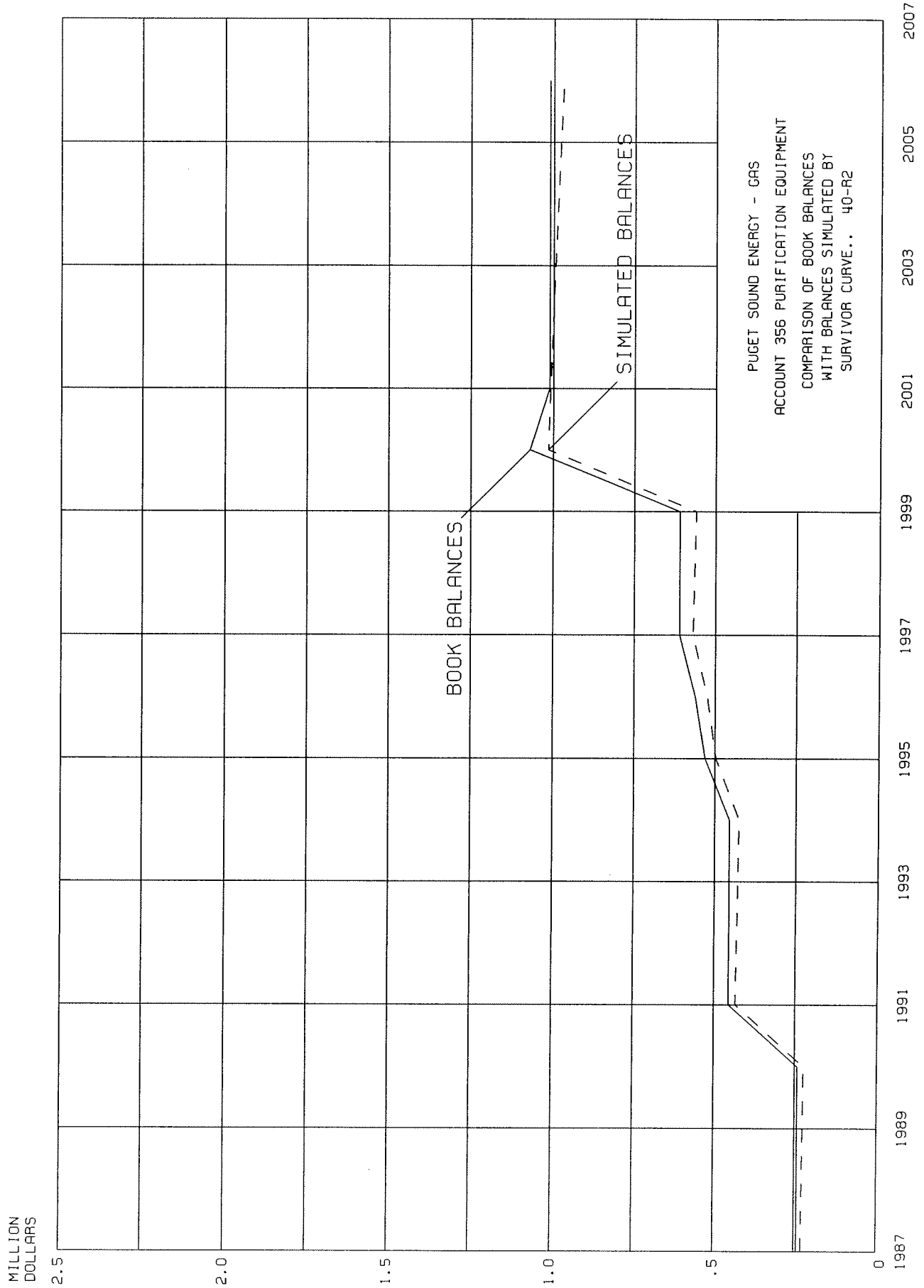
PUGET SOUND ENERGY - GAS

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 40-R2

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	63,274	58,273	5,001
1988	63,274	57,748	5,526
1989	63,458	57,373	6,085
1990	63,458	56,778	6,680
1991	65,013	57,699	7,314
1992	65,013	57,023	7,990
1993	797,679	788,099	9,580
1994	855,590	843,319	12,271
1995	861,269	846,017	15,252
1996	861,269	842,798	18,471
1997	861,269	839,332	21,937
1998	861,269	835,606	25,663
1999	861,269	831,602	29,667
2000	1,135,931	1,101,644	34,287
2001	293,676	1,096,347	802,671-
2002	293,676	1,090,671	796,995-
2003	293,676	1,084,589	790,913-
2004	293,676	1,078,086	784,410-
2005	293,676	1,071,141	777,465-
2006	293,676	1,063,731	770,055-

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE	
			BEG	END
462,055	431,395	1.1	8.6	37.4



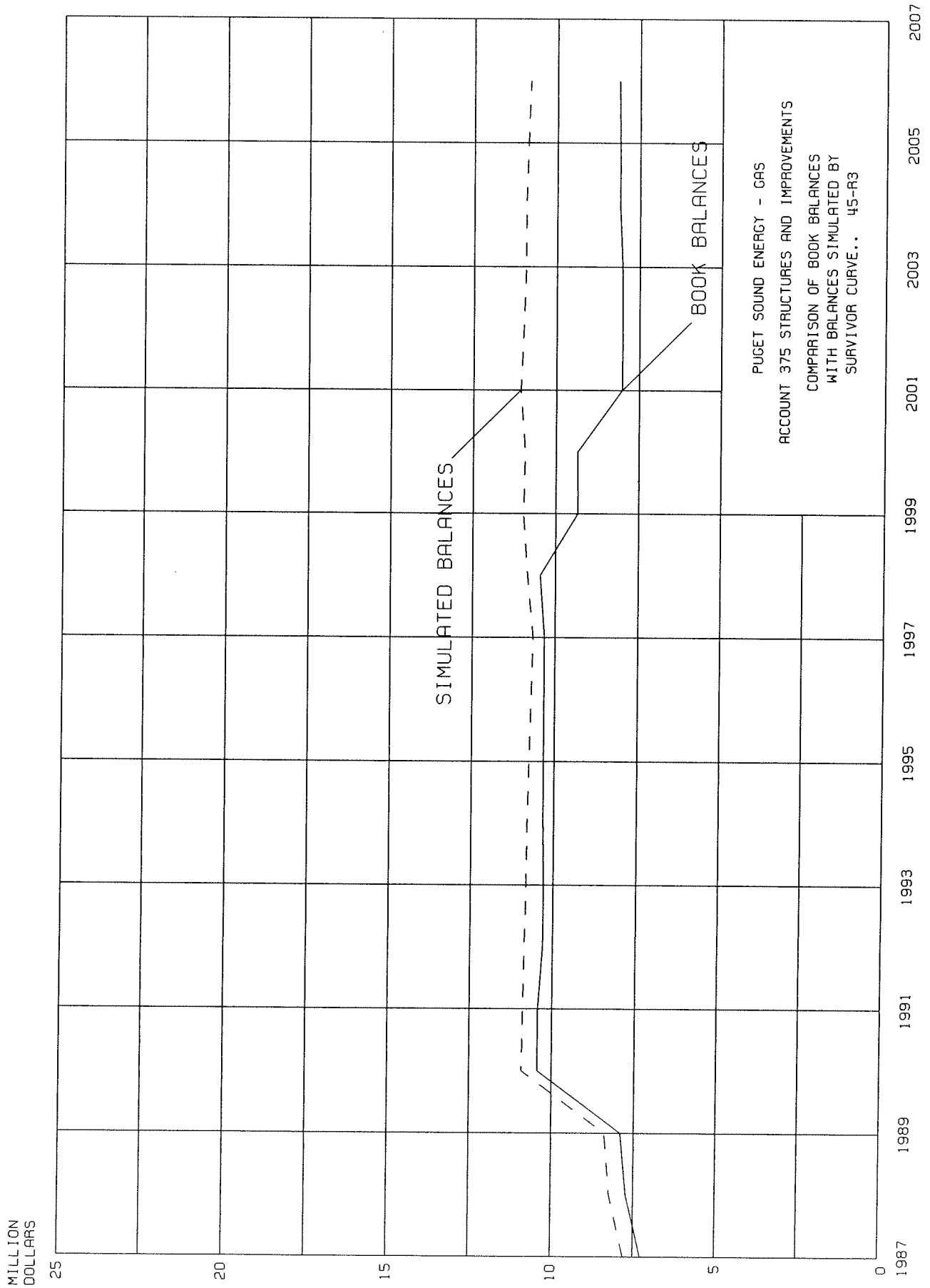
PUGET SOUND ENERGY - GAS

ACCOUNT 356 PURIFICATION EQUIPMENT

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 40-R2

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	242,035	228,497	13,538
1988	242,035	226,825	15,210
1989	242,035	225,039	16,996
1990	242,035	223,135	18,900
1991	454,883	433,697	21,186
1992	454,883	430,996	23,887
1993	454,883	428,108	26,775
1994	454,883	425,025	29,858
1995	530,234	496,998	33,236
1996	561,149	524,186	36,963
1997	609,860	568,827	41,033
1998	609,860	564,434	45,426
1999	609,860	559,760	50,100
2000	1,070,730	1,015,115	55,615
2001	1,012,001	1,008,655	3,346
2002	1,012,001	1,001,799	10,202
2003	1,012,001	994,508	17,493
2004	1,012,001	986,763	25,238
2005	1,012,001	978,550	33,451
2006	1,012,001	969,853	42,148

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE	
			BEG	END
642,569	31,196	20.6	8.6	37.4



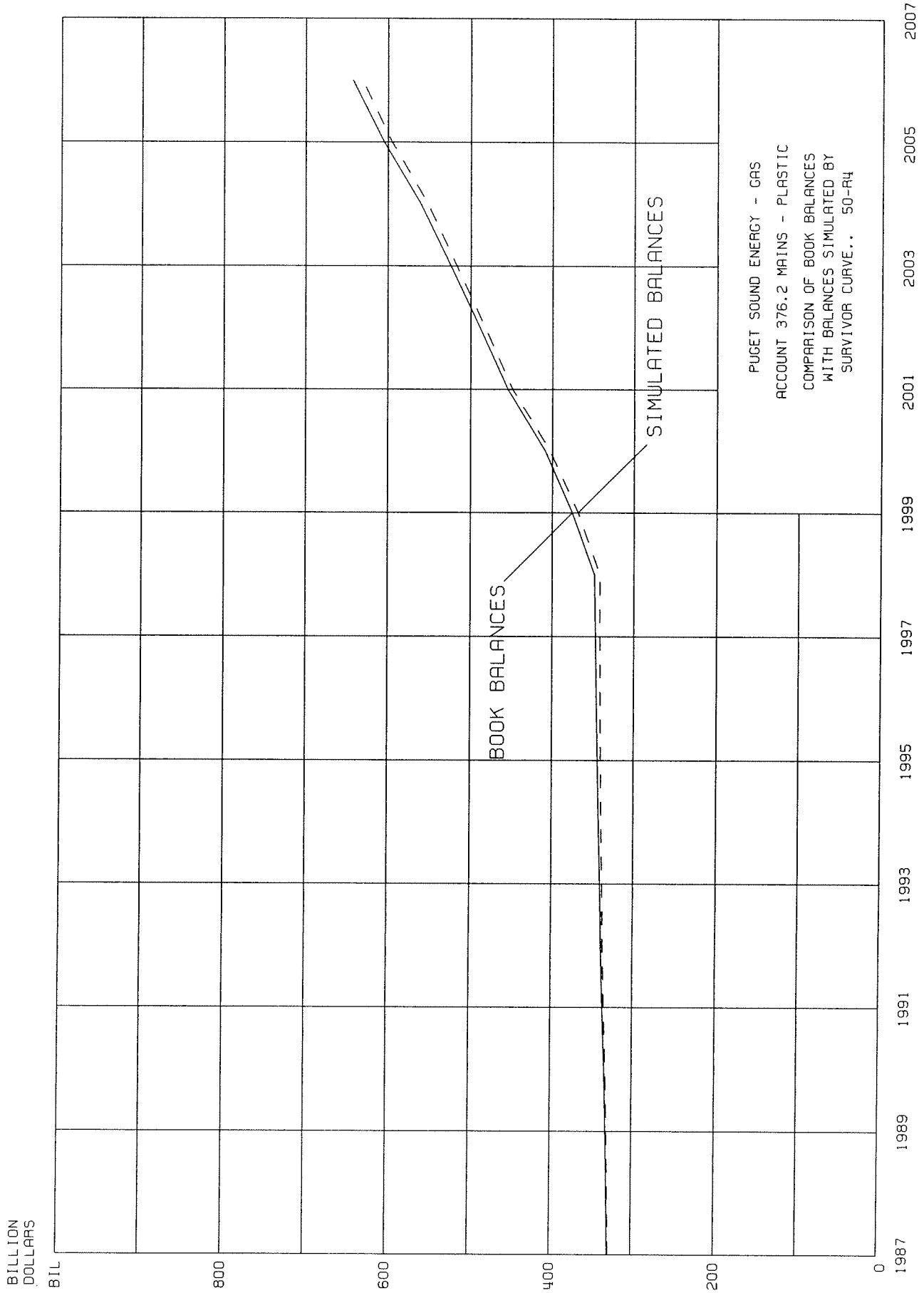
PUGET SOUND ENERGY - GAS

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 45-R3

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	7,271,254	7,794,253	522,999-
1988	7,724,609	8,237,189	512,580-
1989	7,904,188	8,392,851	488,663-
1990	10,428,547	10,909,787	481,240-
1991	10,428,371	10,880,037	451,666-
1992	10,293,152	10,847,472	554,320-
1993	10,293,152	10,811,875	518,723-
1994	10,315,629	10,795,556	479,927-
1995	10,315,629	10,753,369	437,740-
1996	10,315,629	10,707,657	392,028-
1997	10,315,629	10,658,204	342,575-
1998	10,455,734	10,838,768	383,034-
1999	9,336,577	10,974,350	1,637,773-
2000	9,354,366	10,930,105	1,575,739-
2001	8,020,565	11,072,448	3,051,883-
2002	8,012,142	10,992,552	2,980,410-
2003	8,024,079	10,927,927	2,903,848-
2004	8,108,707	10,930,969	2,822,262-
2005	8,107,186	10,872,044	2,764,858-
2006	8,128,305	10,801,133	2,672,828-

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE	
			BEG	END
9,157,673	1,690,780	5.4	32.2	89.1



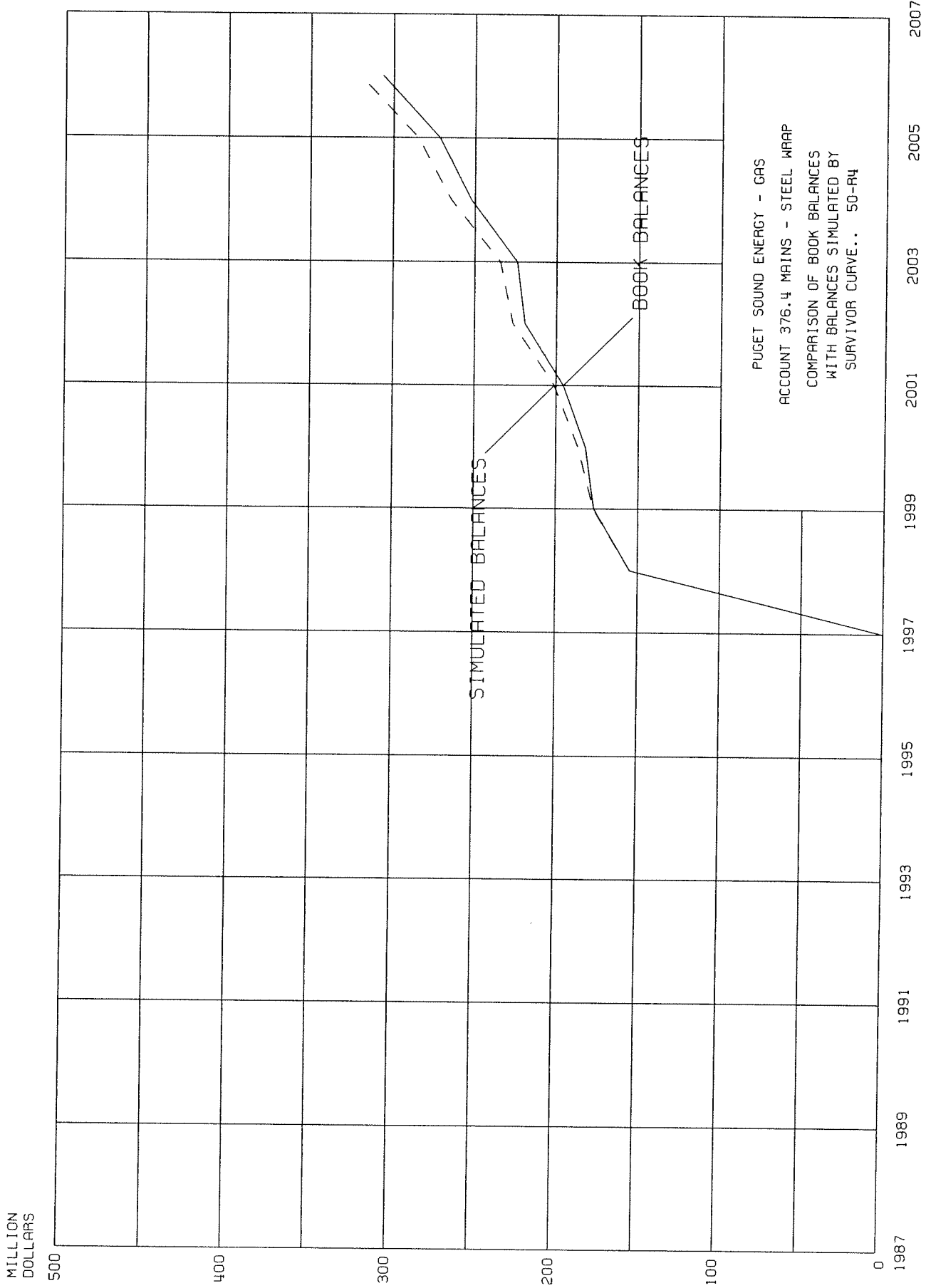
PUGET SOUND ENERGY - GAS

ACCOUNT 376.2 MAINS - PLASTIC

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 50-R4

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	328,495,049	327,757,943	737,106
1988	329,869,971	328,946,968	923,003
1989	331,395,780	330,239,070	1,156,710
1990	333,341,099	331,898,882	1,442,217
1991	336,065,014	334,291,335	1,773,679
1992	338,418,877	336,239,741	2,179,136
1993	340,035,507	337,376,018	2,659,489
1994	342,059,417	338,849,569	3,209,848
1995	343,590,136	339,705,499	3,884,637
1996	345,070,286	340,391,354	4,678,932
1997	346,461,321	340,851,733	5,609,588
1998	347,865,478	341,172,204	6,693,274
1999	375,309,720	368,082,231	7,227,489
2000	408,743,862	402,688,969	6,054,893
2001	454,461,723	448,753,049	5,708,674
2002	488,608,231	482,146,404	6,461,827
2003	524,140,753	516,876,427	7,264,326
2004	560,425,230	551,807,486	8,617,744
2005	604,807,660	595,196,455	9,611,205
2006	642,671,850	630,979,948	11,691,902

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE	
			BEG	END
406,091,848	5,756,250	70.5	0.2	7.3

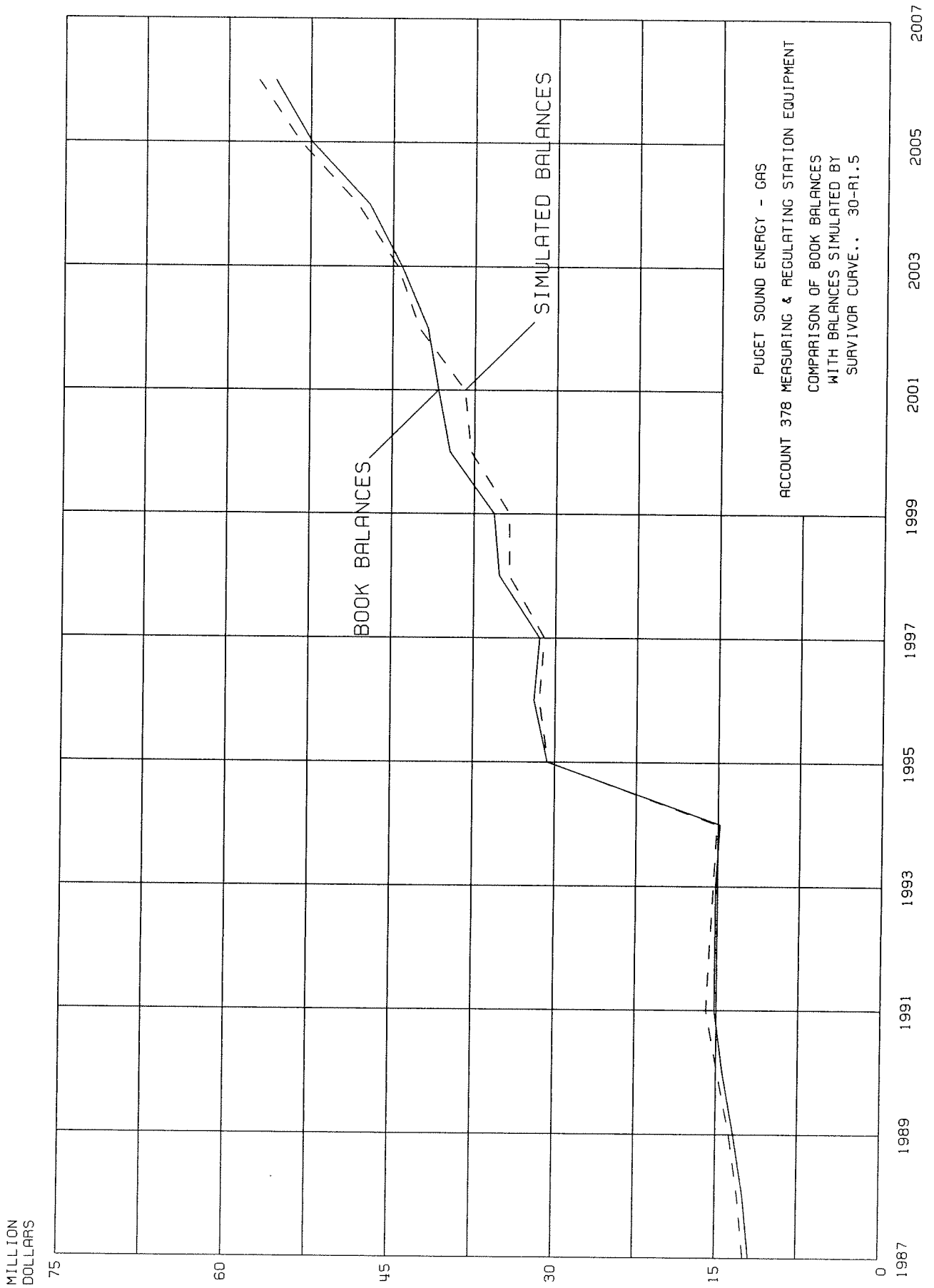


PUGET SOUND ENERGY - GAS

ACCOUNT 376.4 MAINS - STEEL WRAP

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 50-R4

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE	
1987				
1988				
1989				
1990				
1991				
1992				
1993	3		3	
1994	23,558	23,558		
1995	62,854	62,853		1
1996	70,138	81,174	11,036-	
1997	124,652	135,685	11,033-	
1998	154,629,136	154,669,561	40,425-	
1999	176,678,020	176,994,591	316,571-	
2000	181,970,075	186,549,283	4,579,208-	
2001	195,615,340	201,149,087	5,533,747-	
2002	219,226,885	226,525,497	7,298,612-	
2003	224,080,225	234,402,285	10,322,060-	
2004	252,308,901	264,563,453	12,254,552-	
2005	271,603,679	284,914,765	13,311,086-	
2006	306,518,527	320,541,351	14,022,824-	
AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG END	
99,145,600	6,064,268	16.3	0.0	0.2

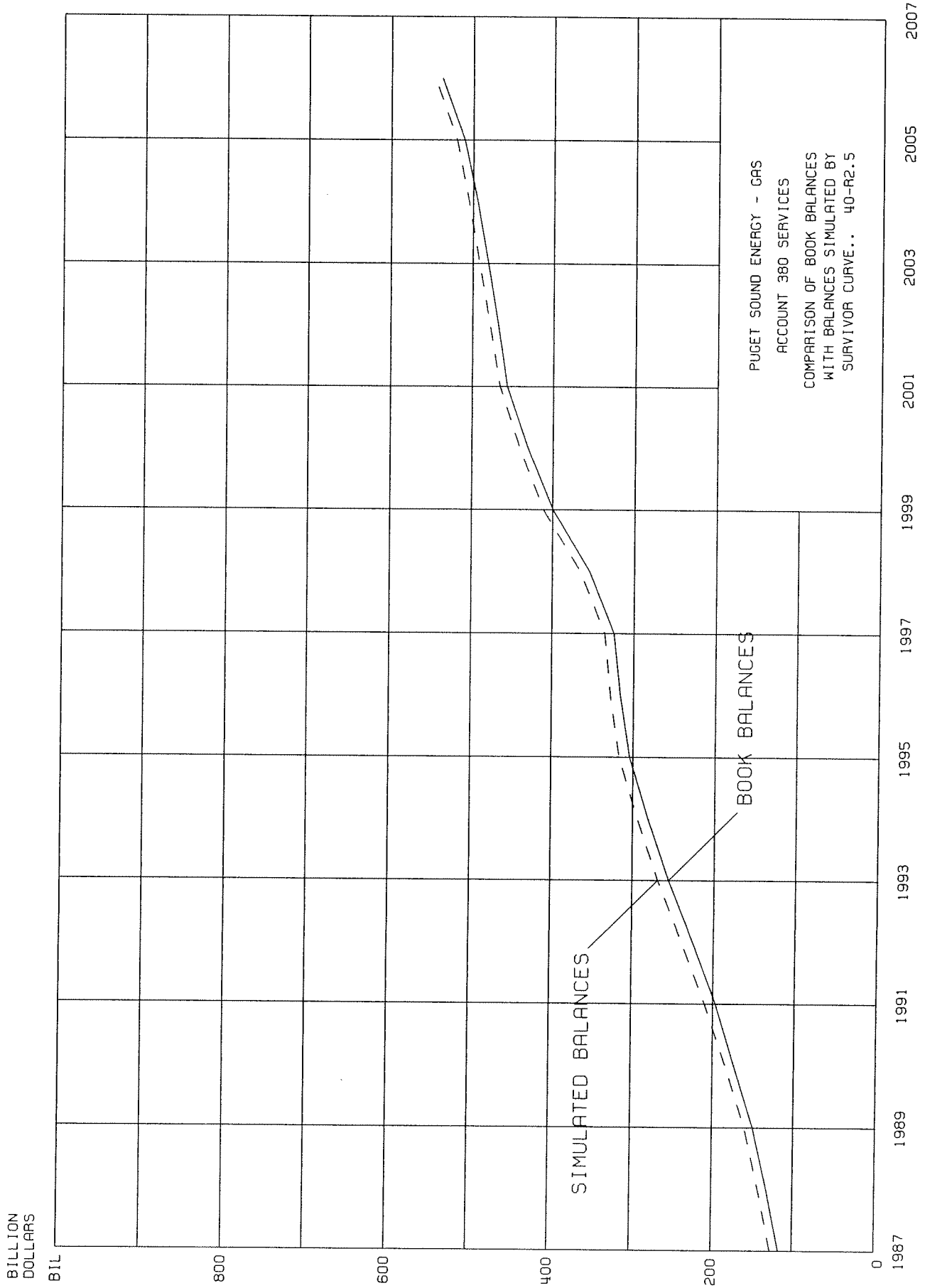


PUGET SOUND ENERGY - GAS

ACCOUNT 378 MEASURING & REGULATING STATION EQUIPMENT

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 30-R1.5

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	11,840,857	12,349,736	508,879-
1988	12,437,755	12,933,582	495,827-
1989	13,358,359	13,746,971	388,612-
1990	14,399,612	14,889,123	489,511-
1991	15,187,552	15,958,991	771,439-
1992	15,187,552	15,683,287	495,735-
1993	15,187,552	15,397,081	209,529-
1994	14,820,135	15,100,633	280,498-
1995	30,680,759	30,618,657	62,102
1996	31,936,958	31,456,643	480,315
1997	31,458,301	31,018,575	439,726
1998	35,177,987	34,273,165	904,822
1999	35,682,846	34,283,397	1,399,449
2000	39,719,809	37,794,424	1,925,385
2001	40,794,608	38,400,025	2,394,583
2002	41,789,413	42,575,738	786,325-
2003	44,194,434	44,565,387	370,953-
2004	47,148,443	48,210,687	1,062,244-
2005	52,382,926	53,410,990	1,028,064-
2006	55,681,323	57,213,168	1,531,845-
AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG END
29,953,359	994,808	30.1	78.1 100.0



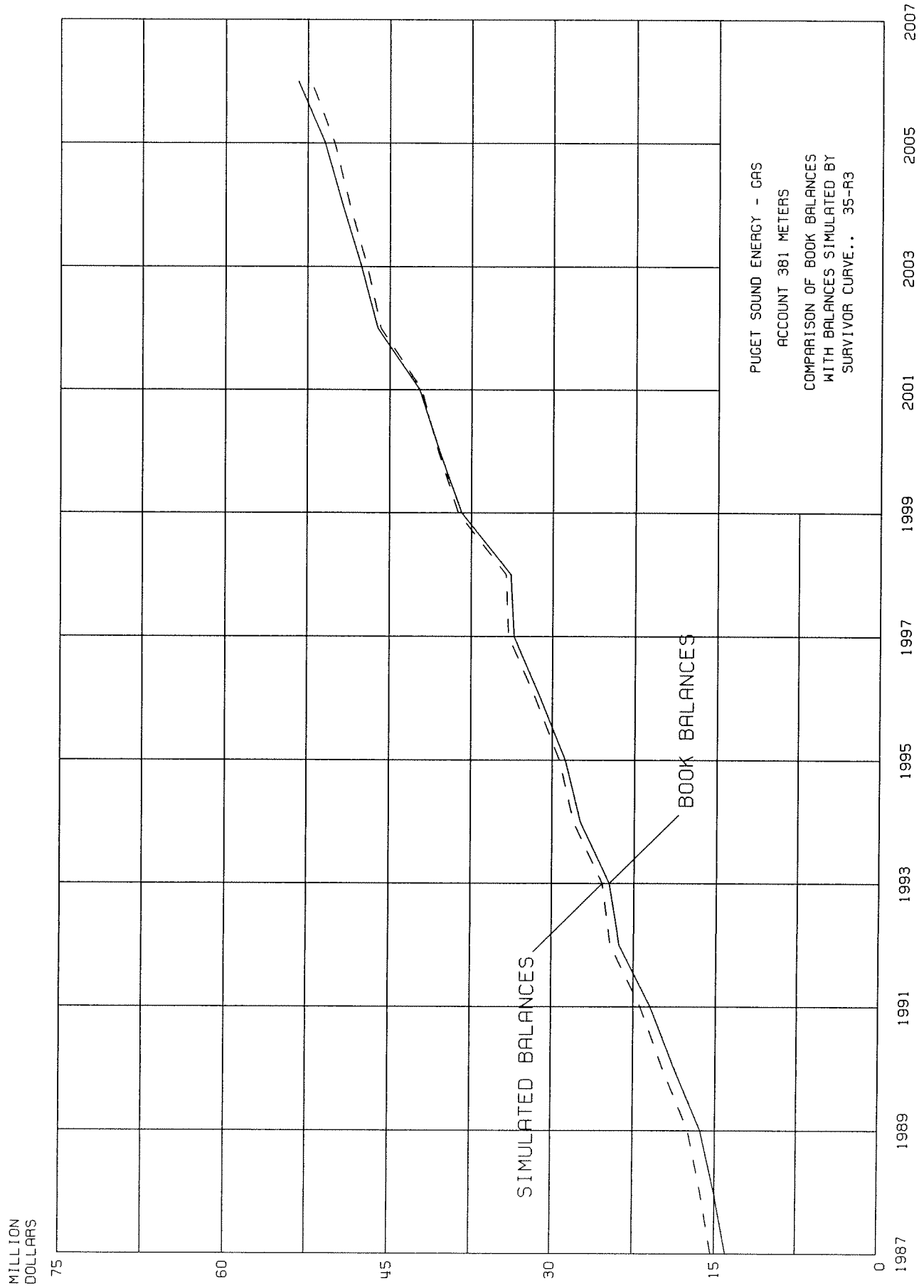
PUGET SOUND ENERGY - GAS

ACCOUNT 380 SERVICES

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 40-R2.5

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	116,643,935	126,865,395	10,221,460-
1988	132,163,187	142,626,938	10,463,751-
1989	149,575,355	159,848,412	10,273,057-
1990	173,557,132	184,239,076	10,681,944-
1991	196,644,335	210,179,404	13,535,069-
1992	225,564,165	239,312,727	13,748,562-
1993	255,675,645	268,920,047	13,244,402-
1994	281,262,513	294,216,320	12,953,807-
1995	304,040,298	316,997,027	12,956,729-
1996	315,924,492	328,157,261	12,232,769-
1997	324,134,561	335,379,300	11,244,739-
1998	354,257,069	365,658,143	11,401,074-
1999	399,446,559	411,304,161	11,857,602-
2000	430,772,503	440,872,404	10,099,901-
2001	456,714,844	465,625,946	8,911,102-
2002	468,166,813	478,401,380	10,234,567-
2003	480,949,785	491,723,376	10,773,591-
2004	494,391,013	505,062,889	10,671,876-
2005	510,560,203	520,130,028	9,569,825-
2006	538,213,823	546,952,960	8,739,137-

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG END
330,432,912	11,286,427	29.3	97.6 100.0



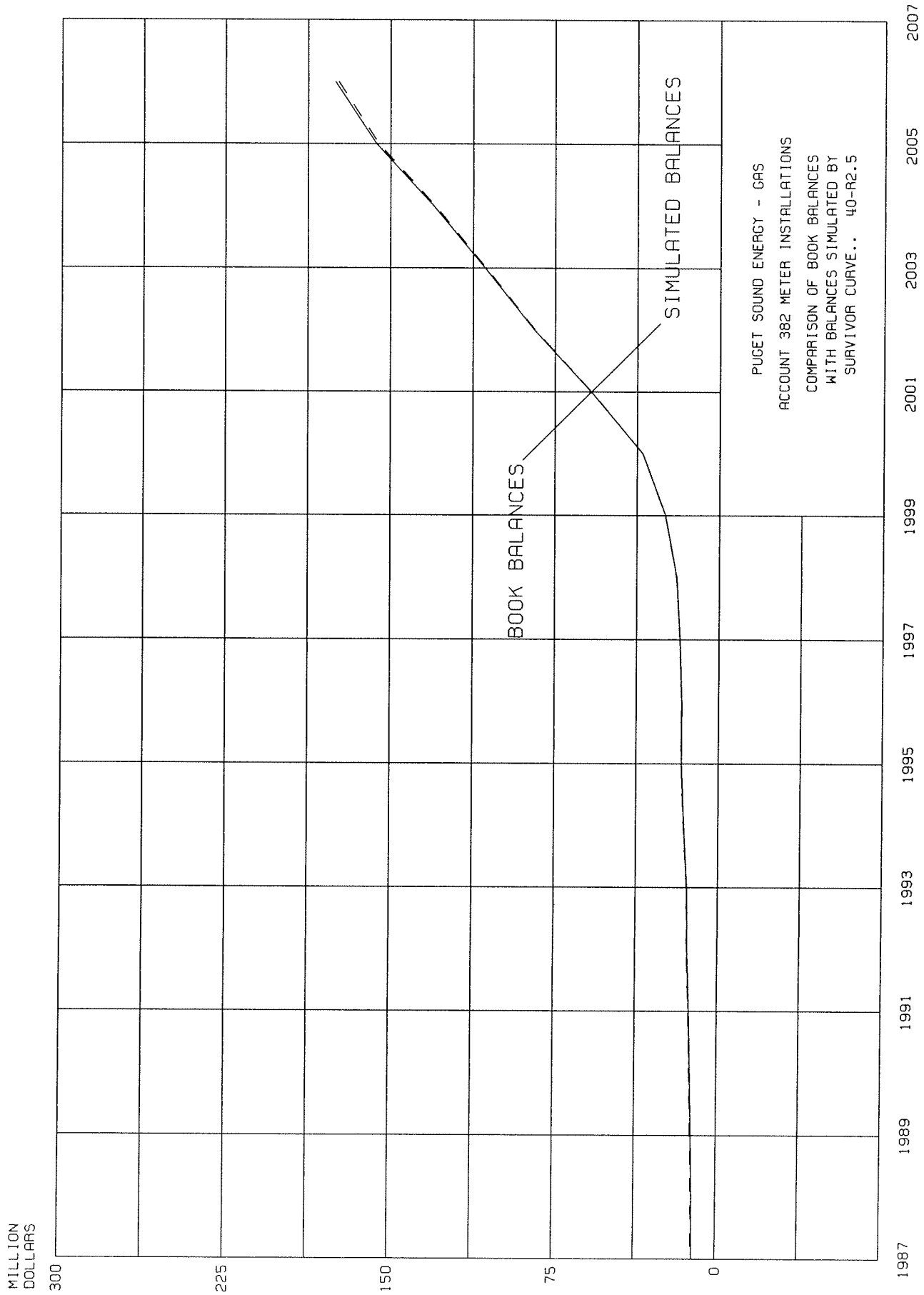
PUGET SOUND ENERGY - GAS

ACCOUNT 381 METERS

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 35-R3

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	13,975,053	15,314,723	1,339,670-
1988	15,059,820	16,308,899	1,249,079-
1989	16,343,369	17,478,540	1,135,171-
1990	18,746,547	19,808,537	1,061,990-
1991	20,947,159	21,850,834	903,675-
1992	23,798,959	24,610,457	811,498-
1993	24,738,770	25,395,706	656,936-
1994	27,404,818	28,043,832	639,014-
1995	28,798,025	29,334,890	536,865-
1996	31,074,669	31,536,182	461,513-
1997	33,532,971	34,035,035	502,064-
1998	33,840,712	34,282,130	441,418-
1999	38,394,160	38,717,202	323,042-
2000	40,432,760	40,544,256	111,496-
2001	42,271,707	42,076,917	194,790
2002	46,106,058	45,816,573	289,485
2003	47,585,859	47,056,543	529,316
2004	49,305,408	48,660,226	645,182
2005	50,915,962	50,042,291	873,671
2006	53,370,787	52,197,183	1,173,604

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG END
32,832,179	778,144	42.2	100.0 100.0



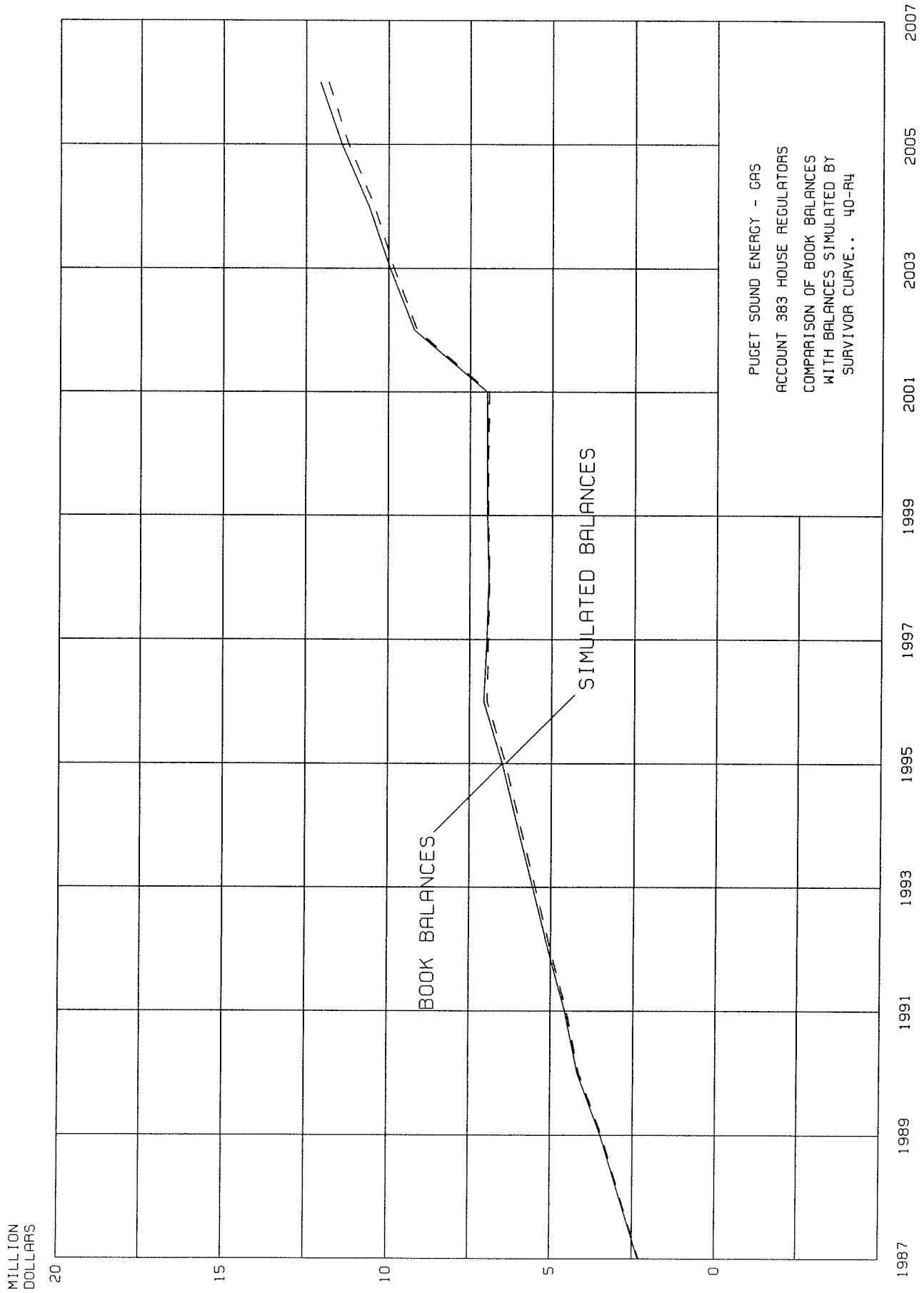
PUGET SOUND ENERGY - GAS

ACCOUNT 382 METER INSTALLATIONS

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 40-R2.5

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	10,826,036	11,241,417	415,381-
1988	10,974,129	11,349,483	375,354-
1989	11,523,234	11,847,837	324,603-
1990	12,163,475	12,447,981	284,506-
1991	12,838,596	13,061,390	222,794-
1992	13,794,322	13,952,961	158,639-
1993	14,164,132	14,254,010	89,878-
1994	15,791,148	15,889,251	98,103-
1995	16,920,017	16,998,524	78,507-
1996	16,896,940	16,973,533	76,593-
1997	17,795,968	17,903,609	107,641-
1998	19,417,129	19,543,230	126,101-
1999	24,736,745	24,822,126	85,381-
2000	35,268,493	35,256,066	12,427
2001	59,097,180	58,935,976	161,204
2002	85,430,563	85,078,745	351,818
2003	108,249,645	107,683,989	565,656
2004	131,964,252	131,135,703	828,549
2005	158,108,454	156,985,543	1,122,911
2006	176,934,915	175,420,371	1,514,544

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG END
47,644,769	517,214	92.1	97.6 100.0



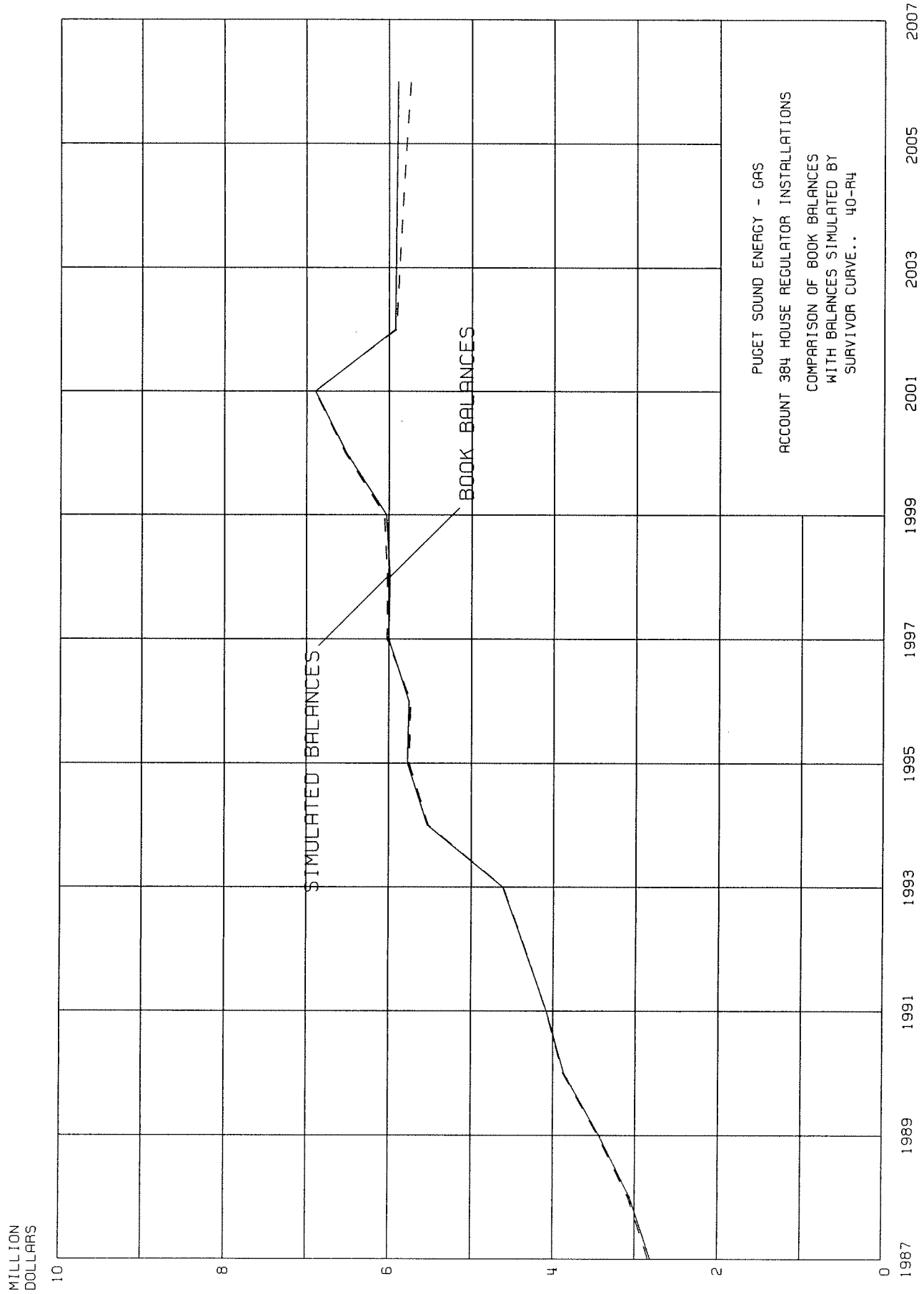
PUGET SOUND ENERGY - GAS

ACCOUNT 383 HOUSE REGULATORS

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 40-R4

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	2,338,256	2,314,984	23,272
1988	2,931,062	2,900,838	30,224
1989	3,507,551	3,468,061	39,490
1990	4,220,929	4,176,099	44,830
1991	4,609,521	4,552,632	56,889
1992	5,132,942	5,061,188	71,754
1993	5,611,673	5,532,651	79,022
1994	6,091,032	6,000,771	90,261
1995	6,560,037	6,452,151	107,886
1996	7,138,197	7,034,157	104,040
1997	7,045,583	7,004,654	40,929
1998	6,992,555	6,971,777	20,778
1999	7,040,338	7,012,179	28,159
2000	7,050,274	7,008,394	41,880
2001	7,051,412	6,991,237	60,175
2002	9,310,889	9,224,635	86,254
2003	10,058,858	9,934,755	124,103
2004	10,707,335	10,540,217	167,118
2005	11,538,230	11,333,636	204,594
2006	12,193,537	11,940,584	252,953

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE	
			BEG	END
6,856,511	103,719	66.1	37.4	99.8

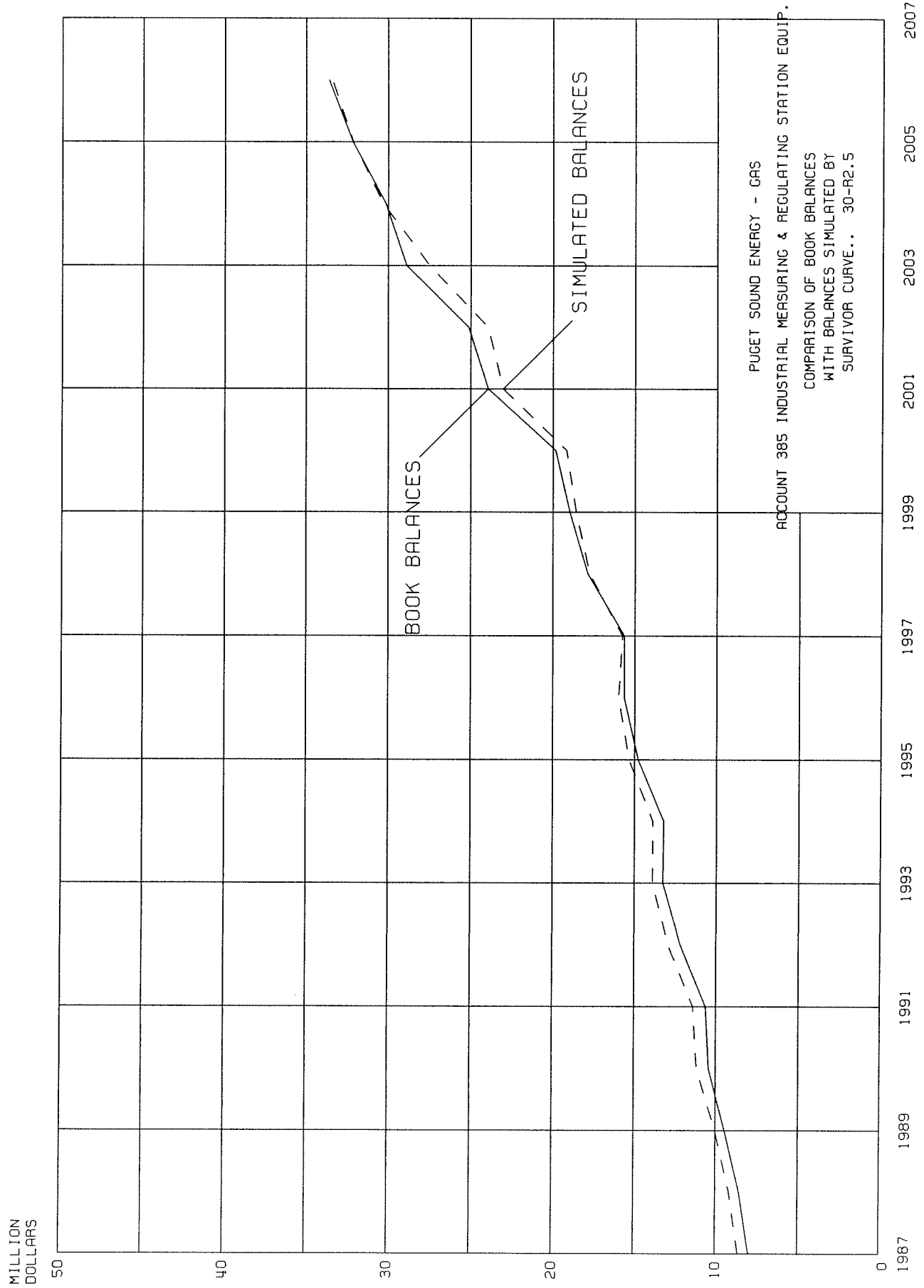


PUGET SOUND ENERGY - GAS
ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 40-R4

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	2,808,594	2,833,629	25,035-
1988	3,059,379	3,080,240	20,861-
1989	3,436,181	3,451,397	15,216-
1990	3,865,473	3,877,585	12,112-
1991	4,080,835	4,085,017	4,182-
1992	4,345,782	4,340,268	5,514
1993	4,618,497	4,612,020	6,477
1994	5,531,925	5,521,366	10,559
1995	5,772,852	5,752,562	20,290
1996	5,755,692	5,734,842	20,850
1997	6,000,331	6,020,974	20,643-
1998	5,985,961	6,017,521	31,560-
1999	6,029,352	6,054,199	24,847-
2000	6,513,388	6,529,869	16,481-
2001	6,891,709	6,898,056	6,347-
2002	5,926,118	5,912,146	13,972
2003	5,916,966	5,874,246	42,720
2004	5,909,358	5,832,745	76,613
2005	5,898,857	5,787,418	111,439
2006	5,892,779	5,738,038	154,741

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG END
5,212,001	49,544	105.2	42.1 100.0



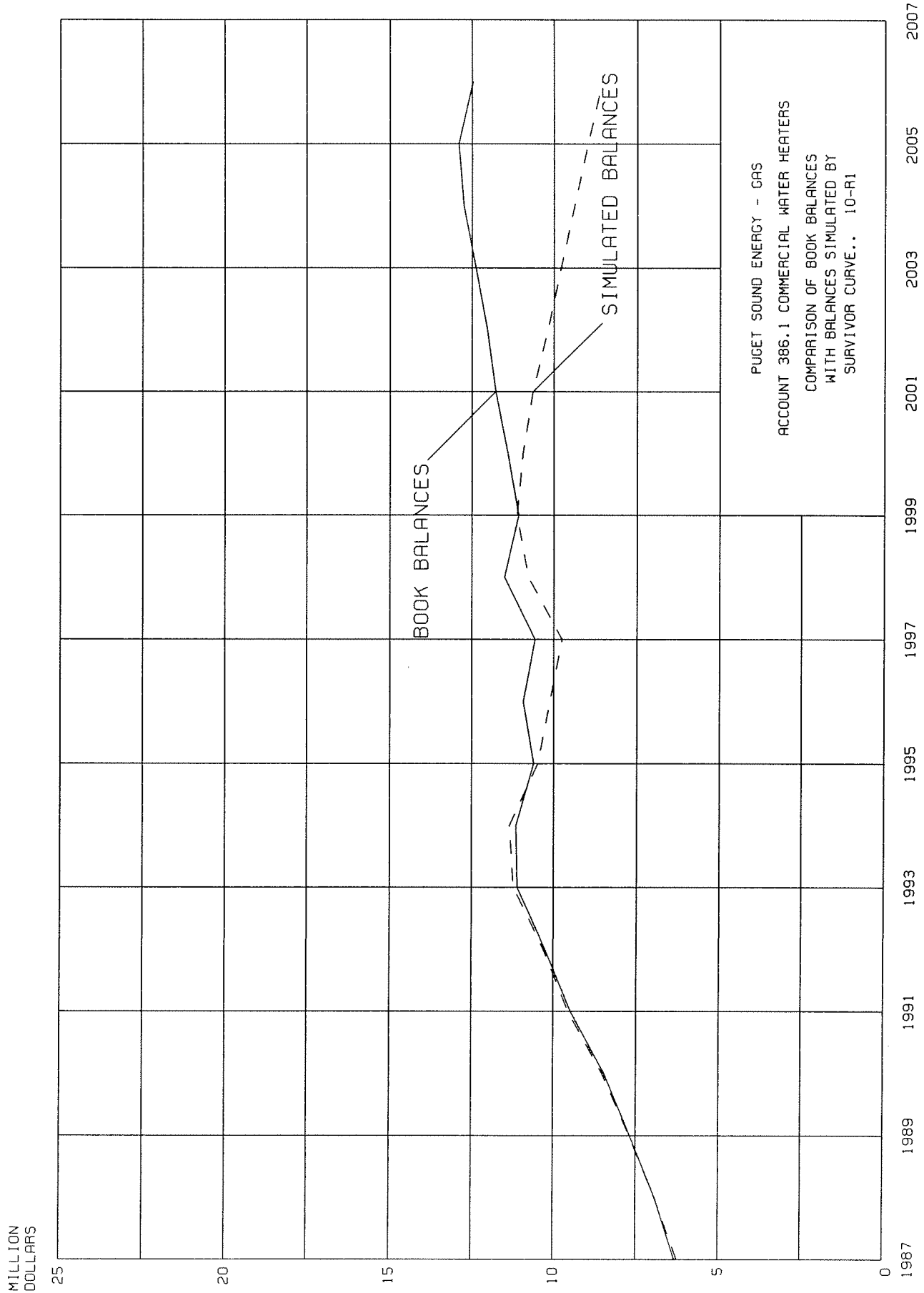
PUGET SOUND ENERGY - GAS

ACCOUNT 385 INDUSTRIAL MEASURING & REGULATING STATION EQUIP.

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 30-R2.5

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	7,970,092	8,613,260	643,168-
1988	8,549,200	9,163,848	614,648-
1989	9,445,561	10,022,260	576,699-
1990	10,423,658	11,157,895	734,237-
1991	10,619,231	11,386,367	767,136-
1992	12,167,147	12,923,122	755,975-
1993	13,256,526	13,888,177	631,651-
1994	13,200,995	13,874,102	673,107-
1995	14,774,263	15,338,165	563,902-
1996	15,638,614	15,983,208	344,594-
1997	15,638,614	15,750,184	111,570-
1998	17,881,625	17,763,486	118,139
1999	18,974,205	18,591,088	383,117
2000	19,842,065	19,177,842	664,223
2001	23,937,629	23,039,866	897,763
2002	25,128,656	23,946,284	1,182,372
2003	28,893,786	27,494,363	1,399,423
2004	30,140,524	30,291,707	151,183-
2005	32,152,993	32,137,418	15,575
2006	33,599,839	33,390,969	208,870

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG END
18,111,761	669,156	27.1	65.0 100.0



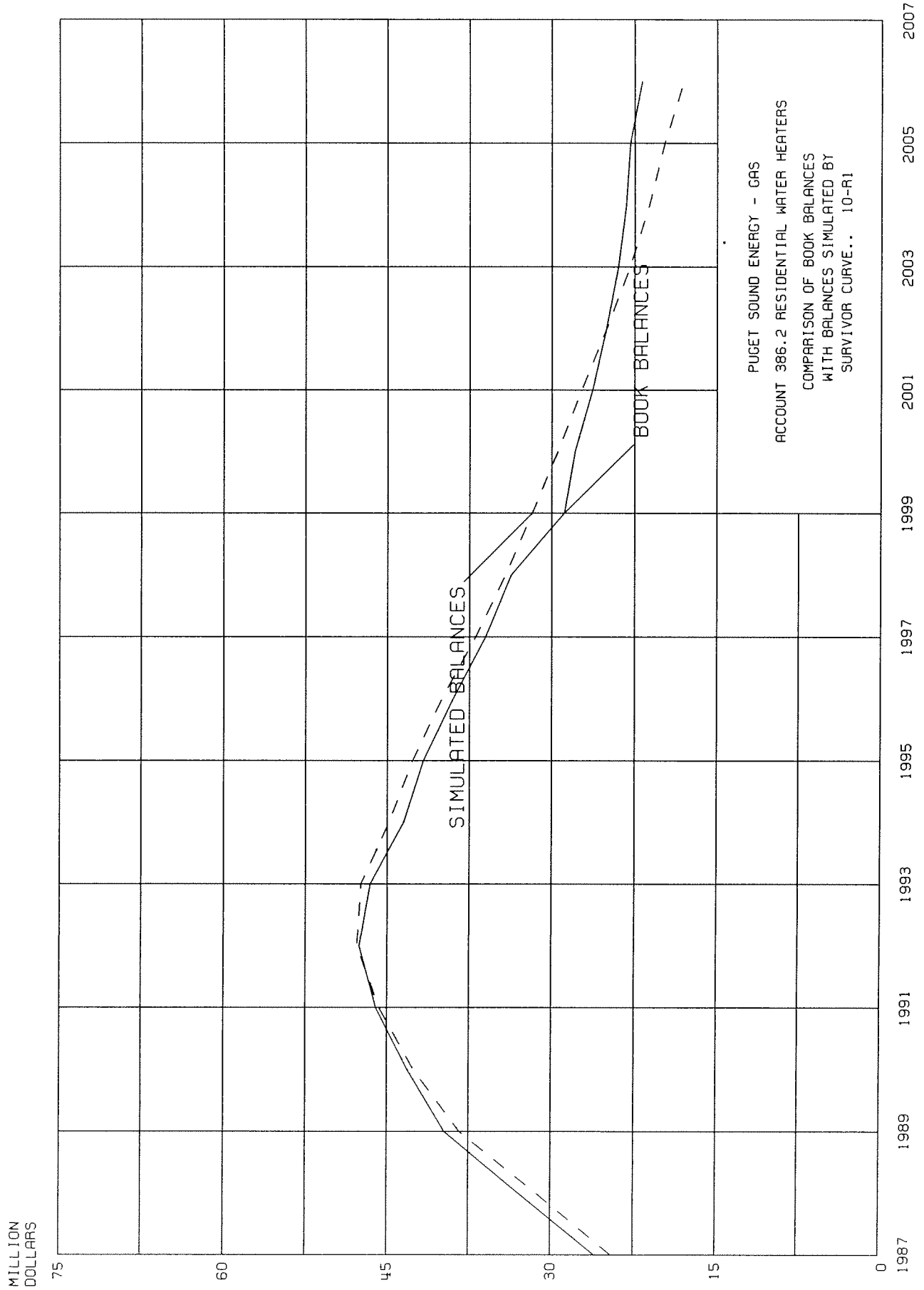
PUGET SOUND ENERGY - GAS

ACCOUNT 386.1 COMMERCIAL WATER HEATERS

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 10-R1

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	6,315,770	6,235,921	79,849
1988	6,915,574	6,927,718	12,144-
1989	7,671,223	7,685,907	14,684-
1990	8,454,070	8,517,763	63,693-
1991	9,466,371	9,542,701	76,330-
1992	10,245,297	10,295,997	50,700-
1993	11,101,632	11,215,186	113,554-
1994	11,139,889	11,340,069	200,180-
1995	10,605,808	10,478,000	127,808
1996	10,925,250	10,113,078	812,172
1997	10,565,380	9,745,411	819,969
1998	11,496,524	10,770,925	725,599
1999	11,069,759	11,118,009	48,250-
2000	11,400,910	10,938,978	461,932
2001	11,773,982	10,638,846	1,135,136
2002	12,033,274	10,185,019	1,848,255
2003	12,378,696	9,781,446	2,597,250
2004	12,754,009	9,380,131	3,373,878
2005	12,909,823	8,976,121	3,933,702
2006	12,474,329	8,550,502	3,923,827

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG END
10,584,879	1,671,323	6.3	100.0 100.0



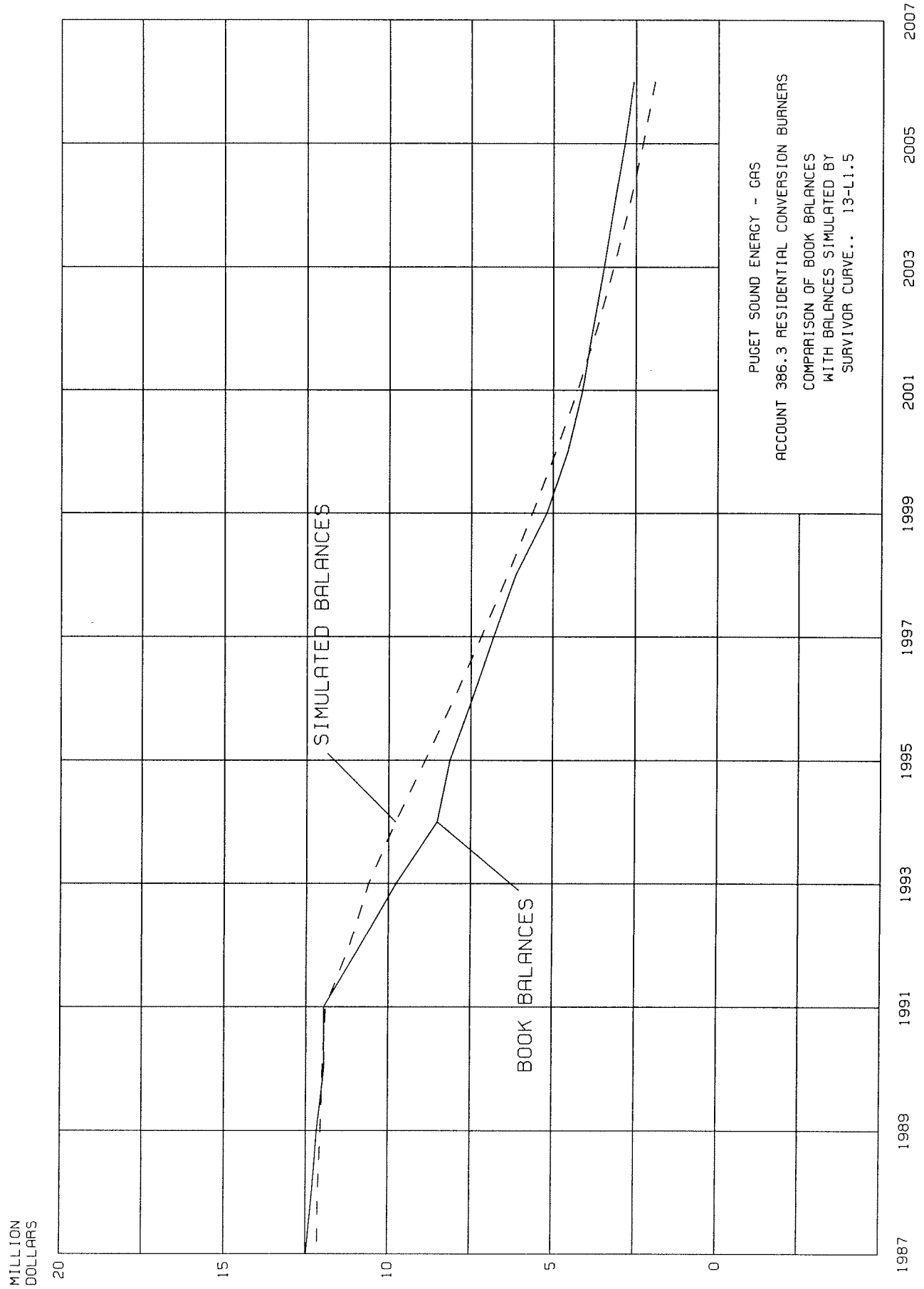
PUGET SOUND ENERGY - GAS

ACCOUNT 386.2 RESIDENTIAL WATER HEATERS

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 10-R1

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	26,001,225	24,503,305	1,497,920
1988	32,882,303	31,266,211	1,616,092
1989	39,709,683	38,317,767	1,391,916
1990	43,135,713	42,574,232	561,481
1991	46,014,490	45,711,564	302,926
1992	47,531,574	47,746,734	215,160-
1993	46,548,028	47,400,421	852,393-
1994	43,519,130	44,837,443	1,318,313-
1995	41,716,137	42,701,317	985,180-
1996	38,995,511	40,027,509	1,031,998-
1997	36,027,072	36,933,608	906,536-
1998	33,684,504	34,209,121	524,617-
1999	28,855,794	31,781,105	2,925,311-
2000	27,905,640	29,451,476	1,545,836-
2001	26,308,400	27,298,810	990,410-
2002	25,054,816	25,033,245	21,571
2003	23,991,784	22,926,433	1,065,351
2004	23,273,921	21,176,649	2,097,272
2005	22,904,162	19,792,567	3,111,595
2006	21,823,391	18,041,276	3,782,115

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG END
33,794,164	1,647,601	20.5	100.0 100.0



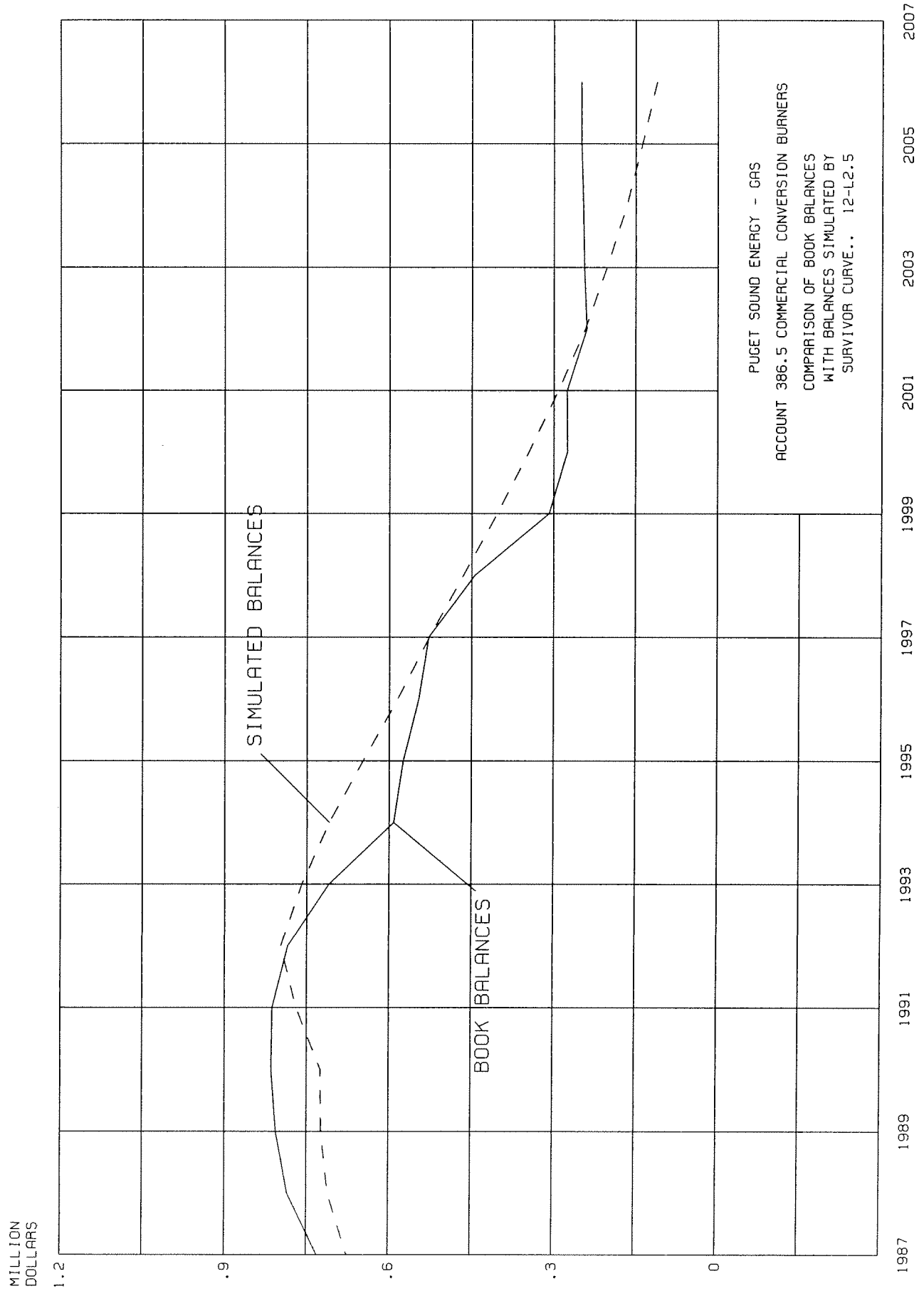
PUGET SOUND ENERGY - GAS

ACCOUNT 386.3 RESIDENTIAL CONVERSION BURNERS

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 13-L1.5

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	12,607,179	12,272,274	334,905
1988	12,434,844	12,253,459	181,385
1989	12,292,233	12,177,393	114,840
1990	12,079,005	12,127,773	48,768-
1991	12,086,305	12,029,597	56,708
1992	10,962,041	11,294,399	332,358-
1993	9,871,582	10,715,348	843,766-
1994	8,611,639	9,888,652	1,277,013-
1995	8,222,218	8,981,108	758,890-
1996	7,530,516	8,094,135	563,619-
1997	6,883,673	7,262,369	378,696-
1998	6,202,592	6,451,693	249,101-
1999	5,246,565	5,690,452	443,887-
2000	4,607,815	4,971,767	363,952-
2001	4,158,008	4,308,345	150,337-
2002	3,843,615	3,721,729	121,886
2003	3,505,973	3,206,988	298,985
2004	3,197,001	2,729,572	467,429
2005	2,870,341	2,314,593	555,748
2006	2,599,149	1,950,233	648,916

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG END
7,490,615	506,006	14.8	97.3 100.0



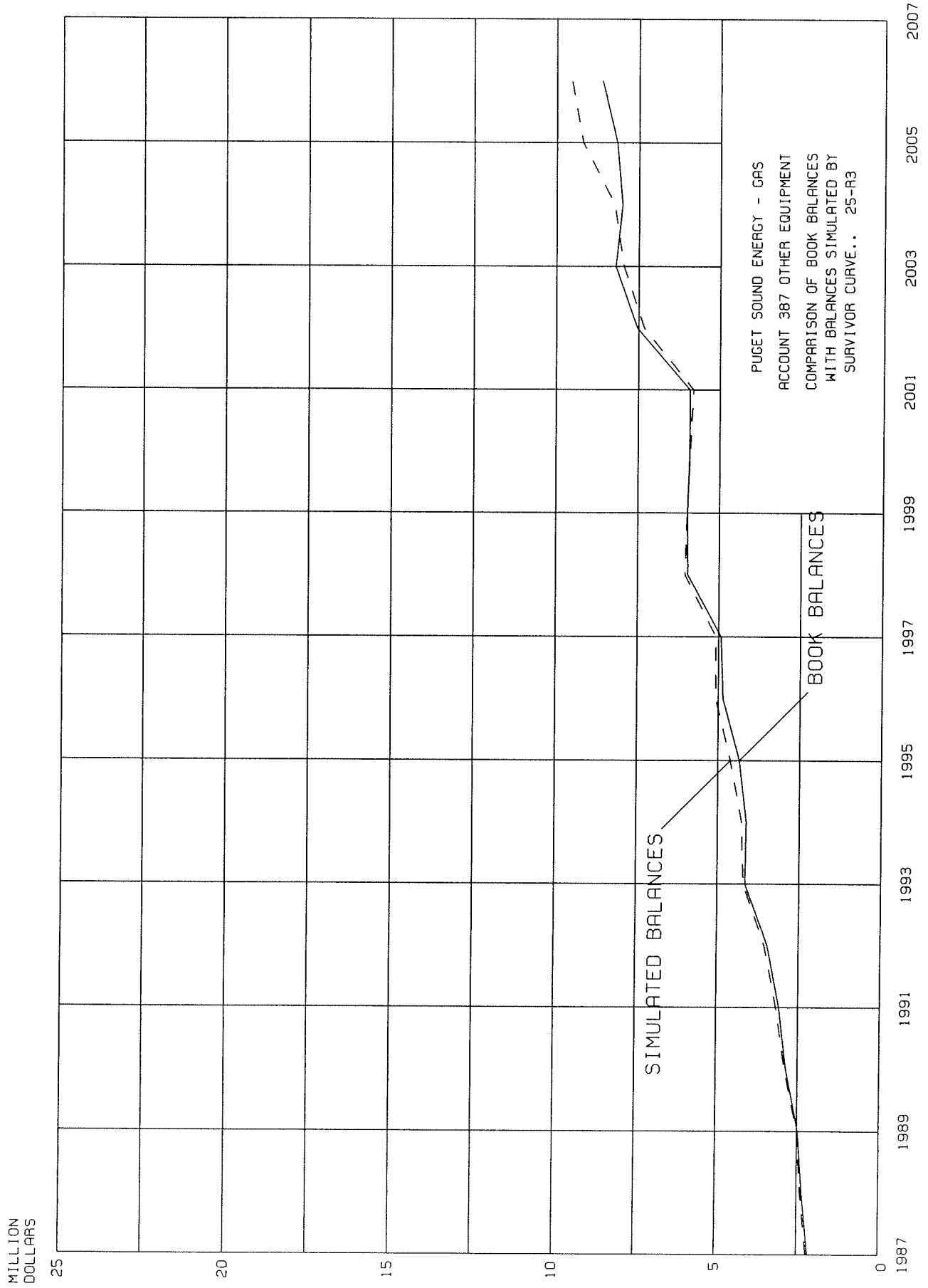
PUGET SOUND ENERGY - GAS

ACCOUNT 386.5 COMMERCIAL CONVERSION BURNERS

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 12-L2.5

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	738,175	683,002	55,173
1988	793,188	718,394	74,794
1989	814,184	730,952	83,232
1990	822,925	732,272	90,653
1991	821,110	777,269	43,841
1992	792,721	805,442	12,721-
1993	716,910	767,053	50,143-
1994	597,797	716,575	118,778-
1995	580,586	654,578	73,992-
1996	552,052	590,805	38,753-
1997	534,056	532,787	1,269
1998	449,018	470,202	21,184-
1999	311,528	407,562	96,034-
2000	277,791	349,099	71,308-
2001	278,725	294,583	15,858-
2002	242,151	244,867	2,716-
2003	246,924	204,728	42,196
2004	248,843	168,214	80,629
2005	252,031	139,076	112,955
2006	252,031	112,120	139,911

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG END
516,137	72,491	7.1	73.7 100.0



PUGET SOUND ENERGY - GAS

ACCOUNT 387 OTHER EQUIPMENT

SIMULATED PLANT BALANCES BASED ON
SURVIVOR CURVE.. 25-R3

YEAR	BOOK BALANCE	SIMULATED BALANCE	DIFFERENCE
1987	2,153,875	2,204,717	50,842-
1988	2,342,511	2,390,377	47,866-
1989	2,476,289	2,501,892	25,603-
1990	2,854,500	2,897,035	42,535-
1991	3,081,428	3,174,608	93,180-
1992	3,452,007	3,544,793	92,786-
1993	4,149,422	4,206,420	56,998-
1994	4,120,170	4,263,418	143,248-
1995	4,347,430	4,622,729	275,299-
1996	4,856,776	5,076,586	219,810-
1997	4,925,907	5,083,430	157,523-
1998	5,957,365	6,045,143	87,778-
1999	5,976,121	5,986,119	9,998-
2000	5,915,107	5,900,156	14,951
2001	5,915,107	5,805,613	109,494
2002	7,541,761	7,328,751	213,010
2003	8,203,770	7,955,206	248,564
2004	8,005,766	8,244,240	238,474-
2005	8,172,265	9,207,892	1,035,627-
2006	8,618,343	9,545,449	927,106-

AVERAGE BOOK BALANCE	RESIDUAL MEASURE	CONFORMANCE INDEX	RETIREMENTS EXPERIENCE BEG END
5,153,296	340,104	15.2	99.9 100.0

III-146

NET SALVAGE STATISTICS

III-147

ELECTRIC PLANT

PUGET SOUND ENERGY ELECTRIC
ACCOUNT 311 STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998		408,318		557,714		149,396	
1999							
2000							
2001							
2002	313,331		0		0		0
2003	1,711,678	2,515	0	352,874	21	350,359	20
2004	238,908		0	15,878	7	15,878	7
2005	80,594	1,737	2	42,595	53	40,858	51
2006	65,879		0		0		0
TOTAL	2,410,390	412,570	17	969,061	40	556,491	23

THREE-YEAR MOVING AVERAGES

98-00		136,106		185,905		49,799	
99-01							
00-02	104,444		0		0		0
01-03	675,003	838	0	117,625	17	116,787	17
02-04	754,639	838	0	122,917	16	122,079	16
03-05	677,060	1,417	0	137,116	20	135,699	20
04-06	128,460	579	0	19,491	15	18,912	15

FIVE-YEAR AVERAGE

02-06	482,078	850	0	82,269	17	81,419	17
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PUGET SOUND ENERGY ELECTRIC
ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	21,389	19,413	91	7,345	34	12,068-	56-
1999							
2000							
2001	738,371		0		0		0
2002	421,808		0		0		0
2003	521,697	15,272	3		0	15,272-	3-
2004	4,313,083		0		0		0
2005	902,107		0		0		0
2006	707,468		0		0		0
TOTAL	7,625,923	34,685	0	7,345	0	27,340-	0

THREE-YEAR MOVING AVERAGES

98-00	7,130	6,471	91	2,448	34	4,023-	56-
99-01	246,124		0		0		0
00-02	386,726		0		0		0
01-03	560,625	5,091	1		0	5,091-	1-
02-04	1,752,196	5,091	0		0	5,091-	0
03-05	1,912,296	5,091	0		0	5,091-	0
04-06	1,974,219		0		0		0

FIVE-YEAR AVERAGE

02-06	1,373,233	3,054	0		0	3,054-	0
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PUGET SOUND ENERGY ELECTRIC
ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2002	37,571		0	0		0	
2003	553,171	22,757	4	0	22,757-	4-	
2004	1,545,115		0	0		0	
2005	1,652,524		0	0		0	
2006	306,176		0	0		0	
TOTAL	4,094,557	22,757	1	0	22,757-	1-	

THREE-YEAR MOVING AVERAGES

02-04	711,952	7,586	1	0	7,586-	1-	
03-05	1,250,270	7,586	1	0	7,586-	1-	
04-06	1,167,938		0	0		0	

FIVE-YEAR AVERAGE

02-06	818,911	4,551	1	0	4,551-	1-	
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PUGET SOUND ENERGY ELECTRIC
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	7,045	6,394	91	2,419	34	3,975-	56-
1999							
2000							
2001							
2002							
2003	23,508	3,985	17		0	3,985-	17-
2004	363,792		0		0		0
2005	19,322		0		0		0
2006	44,867		0		0		0
TOTAL	458,534	10,379	2	2,419	1	7,960-	2-

THREE-YEAR MOVING AVERAGES

98-00	2,348	2,131	91	806	34	1,325-	56-
99-01							
00-02							
01-03	7,836	1,328	17		0	1,328-	17-
02-04	129,100	1,328	1		0	1,328-	1-
03-05	135,541	1,328	1		0	1,328-	1-
04-06	142,660		0		0		0

FIVE-YEAR AVERAGE

02-06	90,298	797	1		0	797-	1-
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PUGET SOUND ENERGY ELECTRIC
ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	53,113	48,209	91	18,240	34	29,969-	56-
1999							
2000							
2001	238,541		0		0		0
2002	253,884		0		0		0
2003	312	60	19		0	60-	19-
2004	140,696		0	22,338	16	22,338	16
2005							
2006	91,206		0		0		0
TOTAL	777,752	48,269	6	40,578	5	7,691-	1-

THREE-YEAR MOVING AVERAGES

98-00	17,704	16,070	91	6,080	34	9,990-	56-
99-01	79,514		0		0		0
00-02	164,142		0		0		0
01-03	164,246	20	0		0	20-	0
02-04	131,631	20	0	7,446	6	7,426	6
03-05	47,003	20	0	7,446	16	7,426	16
04-06	77,301		0	7,446	10	7,446	10

FIVE-YEAR AVERAGE

02-06	97,220	12	0	4,468	5	4,456	5
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PUGET SOUND ENERGY ELECTRIC
ACCOUNT 331 STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	446,777		0	0		0	
2000	19,327		0	0		0	
2001	484		0	0		0	
2002	139,434		0	0		0	
2003	47,823	9,447	20	0	9,447-	20-	
2004	498,267	7,219	1	0	7,219-	1-	
2005	36,975	4,812	13	0	4,812-	13-	
2006	82,762	23,772	29	0	23,772-	29-	
TOTAL	1,271,849	45,250	4	0	45,250-	4-	

THREE-YEAR MOVING AVERAGES

99-01	155,529		0	0		0	
00-02	53,082		0	0		0	
01-03	62,580	3,149	5	0	3,149-	5-	
02-04	228,508	5,555	2	0	5,555-	2-	
03-05	194,355	7,159	4	0	7,159-	4-	
04-06	206,001	11,934	6	0	11,934-	6-	

FIVE-YEAR AVERAGE

02-06	161,052	9,050	6	0	9,050-	6-	
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PUGET SOUND ENERGY ELECTRIC
ACCOUNT 332 RESERVOIRS, DAMS & WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	199,266	100,620	50	0	100,620-	50-	
2000	8,084		0	0		0	
2001	11,641		0	0		0	
2002	28,620		0	0		0	
2003	598,925	113,658	19	0	113,658-	19-	
2004	2,527,408	67,990	3	0	67,990-	3-	
2005	308,137	192,105	62	0	192,105-	62-	
2006	217,015	169,424	78	0	169,424-	78-	
TOTAL	3,899,096	643,797	17	0	643,797-	17-	

THREE-YEAR MOVING AVERAGES

99-01	72,997	33,540	46	0	33,540-	46-	
00-02	16,115		0	0		0	
01-03	213,062	37,886	18	0	37,886-	18-	
02-04	1,051,651	60,549	6	0	60,549-	6-	
03-05	1,144,823	124,584	11	0	124,584-	11-	
04-06	1,017,520	143,173	14	0	143,173-	14-	

FIVE-YEAR AVERAGE

02-06	736,021	108,635	15	0	108,635-	15-	
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PUGET SOUND ENERGY ELECTRIC
ACCOUNT 333 WATER WHEELS, TURBINES & GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	478,157		0	0		0	
2000							
2001	292,306		0	0		0	
2002	88,847-		0	0		0	
2003							
2004	635,675	7,354	1	0	7,354-	1-	
2005	1,271,193	10,588	1	0	10,588-	1-	
2006	15,394	376,595		0	376,595-		
TOTAL	2,603,878	394,537	15	0	394,537-	15-	

THREE-YEAR MOVING AVERAGES

99-01	256,821		0	0		0	
00-02	67,820		0	0		0	
01-03	67,820		0	0		0	
02-04	182,276	2,451	1	0	2,451-	1-	
03-05	635,623	5,981	1	0	5,981-	1-	
04-06	640,754	131,512	21	0	131,512-	21-	

FIVE-YEAR AVERAGE

02-06	366,683	78,907	22	0	78,907-	22-	
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PUGET SOUND ENERGY ELECTRIC
ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	77,964		0	0		0	
1999	27,824		0	0		0	
2000							
2001	109,340		0	0		0	
2002	8,768-		0	0		0	
2003	291,620	238	0	0		238-	0
2004	106,172	1,369	1	2,518	2	1,149	1
2005	26		0	0		0	
2006	14,192	17,881	126	0		17,881-	126-
TOTAL	618,370	19,488	3	2,518	0	16,970-	3-

THREE-YEAR MOVING AVERAGES

98-00	35,263		0	0		0	
99-01	45,721		0	0		0	
00-02	33,524		0	0		0	
01-03	130,731	79	0	0		79-	0
02-04	129,675	536	0	839	1	303	0
03-05	132,606	536	0	839	1	303	0
04-06	40,130	6,416	16	839	2	5,577-	14-

FIVE-YEAR AVERAGE

02-06	80,648	3,898	5	504	1	3,394-	4-
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PUGET SOUND ENERGY ELECTRIC
ACCOUNT 335 MISC. POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	45,969		0	0		0	
2001	6,326		0	0		0	
2002							
2003	2,776	920	33	0	920-	33-	
2004	773,622	34,115	4	0	34,115-	4-	
2005	1,510		0	0		0	
2006	16,060		0	0		0	
TOTAL	846,263	35,035	4	0	35,035-	4-	

THREE-YEAR MOVING AVERAGES

00-02	17,432		0	0		0	
01-03	3,034	307	10	0	307-	10-	
02-04	258,799	11,678	5	0	11,678-	5-	
03-05	259,303	11,678	5	0	11,678-	5-	
04-06	263,731	11,372	4	0	11,372-	4-	

FIVE-YEAR AVERAGE

02-06	158,794	7,007	4	0	7,007-	4-	
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PUGET SOUND ENERGY ELECTRIC
ACCOUNT 336 ROADS, RAILROADS & BRIDGES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
2004	26,890	0	0	0
2005	27,666	0	0	0
2006				
TOTAL	54,556	0	0	0
THREE-YEAR MOVING AVERAGES				
04-06	18,185	0	0	0
FIVE-YEAR AVERAGE				
02-06	10,911	0	0	0

PUGET SOUND ENERGY ELECTRIC
ACCOUNT 341 STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	5,015		0	0		0	
2000	28,295		0	0		0	
2001							
2002							
2003							
2004							
2005	5,172		0	0		0	
2006	25,000	355	1	0		355-	1-
TOTAL	63,482	355	1	0		355-	1-

THREE-YEAR MOVING AVERAGES

99-01	11,103		0	0		0	
00-02	9,432		0	0		0	
01-03							
02-04							
03-05	1,724		0	0		0	
04-06	10,057	118	1	0		118-	1-

FIVE-YEAR AVERAGE

02-06	6,034	71	1	0		71-	1-
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PUGET SOUND ENERGY ELECTRIC
ACCOUNT 344 GENERATOR UNITS
SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2001	134,081		0		0		0
2002							
2003	220,000		0		0		0
2004							
2005	50,543		0		0		0
2006							
TOTAL	404,624		0		0		0
THREE-YEAR MOVING AVERAGES							
01-03	118,027		0		0		0
02-04	73,333		0		0		0
03-05	90,181		0		0		0
04-06	16,848		0		0		0
FIVE-YEAR AVERAGE							
02-06	54,109		0		0		0

PUGET SOUND ENERGY ELECTRIC
ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	112,560		0	0		0	
2001							
2002	43,314		0	0		0	
2003	19,727	6,148	31	0	6,148-	31-	
2004	535		0	0		0	
2005							
2006							
TOTAL	176,136	6,148	3	0	6,148-	3-	

THREE-YEAR MOVING AVERAGES

00-02	51,958		0	0		0	
01-03	21,014	2,049	10	0	2,049-	10-	
02-04	21,192	2,049	10	0	2,049-	10-	
03-05	6,754	2,049	30	0	2,049-	30-	
04-06	178		0	0		0	

FIVE-YEAR AVERAGE

02-06	12,715	1,230	10	0	1,230-	10-	
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PUGET SOUND ENERGY ELECTRIC
ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
2000	13,329	0	0	0
2001				
2002				
2003				
2004				
2005				
2006				
TOTAL	13,329	0	0	0

THREE-YEAR MOVING AVERAGES

00-02	4,443	0	0	0
01-03				
02-04				
03-05				
04-06				

FIVE-YEAR AVERAGE

02-06

PUGET SOUND ENERGY ELECTRIC

ACCOUNT 351.00 EASEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1999	9,380	0	0	0
2000				
2001				
2002				
2003				
2004				
2005				
2006				
TOTAL	9,380	0	0	0

THREE-YEAR MOVING AVERAGES

99-01	3,127	0	0	0
00-02				
01-03				
02-04				
03-05				
04-06				

FIVE-YEAR AVERAGE

02-06

PUGET SOUND ENERGY ELECTRIC
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	4,813		0		0		0
2000							
2001							
2002							
2003							
2004							
2005							
2006							
TOTAL	4,813		0		0		0

THREE-YEAR MOVING AVERAGES

99-01	1,604		0		0		0
00-02							
01-03							
02-04							
03-05							
04-06							

FIVE-YEAR AVERAGE

02-06

PUGET SOUND ENERGY ELECTRIC
ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	130,405	143,849	110	19,803	15	124,046	95-
1999	1,409,755		0		0		0
2000	1,490,608		0		0		0
2001	239,136	132,239	55-	18,205	8-	114,034	48
2002							
2003							
2004	23,987	85,971	358	61,058	255	24,913	104-
2005	395,325	98,630	25		0	98,630	25-
2006	468,567	96,254	21		0	96,254	21-
TOTAL	4,157,783	292,465	7	62,656	2	229,809	6-

THREE-YEAR MOVING AVERAGES

98-00	1,010,256	47,950	5	6,601	1	41,349	4-
99-01	1,046,500	44,080	4-	6,068	1-	38,012	4
00-02	576,581	44,080	8-	6,068	1-	38,012	7
01-03	79,712	44,080	55-	6,068	8-	38,012	48
02-04	7,996	28,657	358	20,353	255	8,304	104-
03-05	139,771	61,534	44	20,353	15	41,181	29-
04-06	295,960	93,618	32	20,353	7	73,265	25-

FIVE-YEAR AVERAGE

02-06	177,576	56,171	32	12,212	7	43,959	25-
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PUGET SOUND ENERGY ELECTRIC
ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	87,997		0	0		0	
2001	22,030		0	0		0	
2002							
2003	97		0	0		0	
2004	664	5,429	818	0		5,429-818-	
2005	158		0	0		0	
2006		18,177				18,177-	
TOTAL	110,946	23,606	21	0		23,606- 21-	

THREE-YEAR MOVING AVERAGES

00-02	36,676		0	0		0	
01-03	7,376		0	0		0	
02-04	254	1,810	713	0		1,810-713-	
03-05	306	1,810	592	0		1,810-592-	
04-06	274	7,869		0		7,869-	

FIVE-YEAR AVERAGE

02-06	184	4,721		0		4,721-	
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PUGET SOUND ENERGY ELECTRIC
ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	42,495	116,356	274	23,624	56	92,732	218-
1999	210,772		0		0		0
2000	904,220		0		0		0
2001	1,305,032	96,625-	7-	19,617-	2-	77,008	6
2002	6,551-		0		0		0
2003	18,913	28,084	148	607	3	27,477	145-
2004	16,479	21,097	128	146	1	20,951	127-
2005							
2006	24,734	62,114	251		0	62,114	251-
TOTAL	2,516,094	131,026	5	4,760	0	126,266-	5-

THREE-YEAR MOVING AVERAGES

98-00	385,829	38,785	10	7,875	2	30,910-	8-
99-01	806,675	32,208-	4-	6,539-	1-	25,669	3
00-02	734,234	32,208-	4-	6,539-	1-	25,669	3
01-03	439,131	22,847-	5-	6,337-	1-	16,510	4
02-04	9,614	16,394	171	251	3	16,143	168-
03-05	11,797	16,394	139	251	2	16,143	137-
04-06	13,738	27,737	202	49	0	27,688	202-

FIVE-YEAR AVERAGE

02-06	10,715	22,259	208	151	1	22,108	206-
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PUGET SOUND ENERGY ELECTRIC
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	47,802	111,227	233	22,582	47	88,645	185-
1999	9,333		0		0		0
2000	583,649		0		0		0
2001	1,857,407	78,391	4-	15,916	1-	62,475	3
2002	4,831-		0		0		0
2003	4,558	9,485	208	484	11	9,001	197-
2004		6,296				6,296	-
2005							
2006							
TOTAL	2,497,918	48,617	2	7,150	0	41,467	2-

THREE-YEAR MOVING AVERAGES

98-00	213,595	37,076	17	7,527	4	29,549	14-
99-01	816,796	26,130	3-	5,305	1-	20,825	3
00-02	812,075	26,130	3-	5,305	1-	20,825	3
01-03	619,045	22,969	4-	5,144	1-	17,825	3
02-04	91-	5,260		161	177-	5,099	-
03-05	1,519	5,260	346	161	11	5,099	336-
04-06		2,099				2,099	-

FIVE-YEAR AVERAGE

02-06	55-	3,156		97	176-	3,059	-
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PUGET SOUND ENERGY ELECTRIC

ACCOUNT 357.00

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
2000	679	0	0	0
2001	1,808	0	0	0
2002				
2003				
2004				
2005				
2006				
TOTAL	2,487	0	0	0

THREE-YEAR MOVING AVERAGES

00-02	829	0	0	0
01-03	603	0	0	0
02-04				
03-05				
04-06				

FIVE-YEAR AVERAGE

02-06

PUGET SOUND ENERGY ELECTRIC
ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	734		0		0		0
2001	48		0		0		0
2002							
2003							
2004							
2005							
2006	31		0		0		0
TOTAL	813		0		0		0
THREE-YEAR MOVING AVERAGES							
00-02	261		0		0		0
01-03	16		0		0		0
02-04							
03-05							
04-06	10		0		0		0
FIVE-YEAR AVERAGE							
02-06	6		0		0		0

PUGET SOUND ENERGY ELECTRIC
ACCOUNT 359 ROADS & TRAILS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
2000	232	0	0	0
2001	1,120	0	0	0
2002				
2003				
2004				
2005				
2006				
TOTAL	1,352	0	0	0

THREE-YEAR MOVING AVERAGES

00-02	451	0	0	0
01-03	373	0	0	0
02-04				
03-05				
04-06				

FIVE-YEAR AVERAGE

02-06

PUGET SOUND ENERGY ELECTRIC
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	320		0		0		0
2000	25,464		0		0		0
2001							
2002	9,972		0		0		0
2003							
2004	1,747	11,664	668		0	11,664	668-
2005	1,001		0	997	100	997	100
2006	65,370	104,926	161		0	104,926	161-
TOTAL	103,874	116,590	112	997	1	115,593	111-

THREE-YEAR MOVING AVERAGES

99-01	8,595		0		0		0
00-02	11,812		0		0		0
01-03	3,324		0		0		0
02-04	3,906	3,888	100		0	3,888	100-
03-05	916	3,888	424	332	36	3,556	388-
04-06	22,706	38,863	171	332	1	38,531	170-

FIVE-YEAR AVERAGE

02-06	15,618	23,318	149	199	1	23,119	148-
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PUGET SOUND ENERGY ELECTRIC
ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	2,098,102	64,803	3	913,961	44	849,158	40
1999	1,799,255		0		0		0
2000	1,621,892	386,589	24		0	386,589	24
2001	1,038,809	132,239	13	18,205	2	114,034	11
2002	2,166,151	55,943	3	1,630	0	54,313	3
2003	1,156,812	350,680	30	210,893	18	139,787	12
2004	3,563,147	1,457,124	41	1,127,825	32	329,299	9
2005	2,637,804	429,190	16	279,752	11	149,438	6
2006	4,833,017	4,449,166	92	1,012,114	21	3,437,052	71
TOTAL	20,914,989	6,552,556	31	3,564,380	17	2,988,176	14

THREE-YEAR MOVING AVERAGES

98-00	1,839,750	107,262	6	304,654	17	411,916	22
99-01	1,486,652	84,784	6	6,068	0	90,852	6
00-02	1,608,951	66,136	4	6,611	0	72,747	5
01-03	1,453,924	179,621	12	76,909	5	102,712	7
02-04	2,295,370	621,249	27	446,782	19	174,467	8
03-05	2,452,588	745,664	30	539,490	22	206,174	8
04-06	3,677,989	2,111,827	57	806,563	22	1,305,264	35

FIVE-YEAR AVERAGE

02-06	2,871,386	1,348,421	47	526,443	18	821,978	29
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PUGET SOUND ENERGY ELECTRIC
ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	693,435	400,640	58	288,297	42	112,343-	16-
1999	685,433	303,045	44	1,883-	0	304,928-	44-
2000	391,730	244,925	63	602	0	244,323-	62-
2001	650,868	755,269	116	25,442	4	729,827-	112-
2002	1,602,782	790,522	49	2,283	0	788,239-	49-
2003	17,851,199	2,961,895	17	51,447	0	2,910,448-	16-
2004	2,864,676	2,294,519	80	88,489	3	2,206,030-	77-
2005	1,285,796	1,301,989	101	21,654	2	1,280,335-	100-
2006	13,976,193	2,437,509	17	51,445	0	2,386,064-	17-
TOTAL	40,002,112	11,490,313	29	527,776	1	10,962,537-	27-

THREE-YEAR MOVING AVERAGES

98-00	590,199	316,203	54	95,672	16	220,531-	37-
99-01	576,010	434,413	75	8,054	1	426,359-	74-
00-02	881,793	596,905	68	9,442	1	587,463-	67-
01-03	6,701,616	1,502,562	22	26,391	0	1,476,171-	22-
02-04	7,439,552	2,015,645	27	47,406	1	1,968,239-	26-
03-05	7,333,890	2,186,134	30	53,863	1	2,132,271-	29-
04-06	6,042,222	2,011,339	33	53,863	1	1,957,476-	32-

FIVE-YEAR AVERAGE

02-06	7,516,129	1,957,287	26	43,064	1	1,914,223-	25-
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PUGET SOUND ENERGY ELECTRIC
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	503,982	238,149	47	198,430	39	39,719-	8-
1999	3,237,647	697,459	22	3,578	0	693,881-	21-
2000	1,483,386	192,103	13	2,422	0	189,681-	13-
2001	2,384,601	787,545	33	24,232	1	763,313-	32-
2002	2,856,339	545,662	19	6,738	0	538,924-	19-
2003	3,950,303	1,555,976	39	45,197	1	1,510,779-	38-
2004	5,119,006	1,156,075	23	59,876	1	1,096,199-	21-
2005	3,009,089	797,138	26	23,510	1	773,628-	26-
2006	5,910,140	1,491,409	25	1,391,770	24	99,639-	2-
TOTAL	28,454,493	7,461,516	26	1,755,753	6	5,705,763-	20-

THREE-YEAR MOVING AVERAGES

98-00	1,741,672	375,904	22	68,143	4	307,761-	18-
99-01	2,368,545	559,036	24	10,077	0	548,959-	23-
00-02	2,241,442	508,437	23	11,131	0	497,306-	22-
01-03	3,063,748	963,061	31	25,389	1	937,672-	31-
02-04	3,975,216	1,085,904	27	37,271	1	1,048,633-	26-
03-05	4,026,133	1,169,730	29	42,861	1	1,126,869-	28-
04-06	4,679,412	1,148,208	25	491,719	11	656,489-	14-

FIVE-YEAR AVERAGE

02-06	4,168,975	1,109,252	27	305,418	7	803,834-	19-
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PUGET SOUND ENERGY ELECTRIC
ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	89,657	19,875	22		0	19,875-	22-
1999	59,572	23,935	40		0	23,935-	40-
2000	93,418	16,252	17	100	0	16,152-	17-
2001	197,427	51,994	26	150	0	51,844-	26-
2002	451,464	79,826	18		0	79,826-	18-
2003	974,530	351,771	36	1,618	0	350,153-	36-
2004	1,234,454	64,134	5	2,674	0	61,460-	5-
2005	934,893	153,010	16	2,127	0	150,883-	16-
2006	928,513	143,612	15	2,296	0	141,316-	15-
TOTAL	4,963,928	904,409	18	8,965	0	895,444-	18-

THREE-YEAR MOVING AVERAGES

98-00	80,882	20,021	25	33	0	19,988-	25-
99-01	116,806	30,727	26	84	0	30,643-	26-
00-02	247,436	49,357	20	84	0	49,273-	20-
01-03	541,140	161,197	30	590	0	160,607-	30-
02-04	886,816	165,244	19	1,431	0	163,813-	18-
03-05	1,047,959	189,639	18	2,140	0	187,499-	18-
04-06	1,032,620	120,252	12	2,366	0	117,886-	11-

FIVE-YEAR AVERAGE

02-06	904,771	158,471	18	1,743	0	156,728-	17-
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PUGET SOUND ENERGY ELECTRIC
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	840,772	502,500	60	385,991	46	116,509-	14-
1999	4,273,607	259,226	6		0	259,226-	6-
2000	1,859,136	221,963	12	100	0	221,863-	12-
2001	2,705,242	287,231	11	976	0	286,255-	11-
2002	3,707,798	798,335	22	23	0	798,312-	22-
2003	6,043,696	1,496,220	25	27,731	0	1,468,489-	24-
2004	6,272,075	1,779,158	28	99,025	2	1,680,133-	27-
2005	3,582,490	1,444,681	40	193,424	5	1,251,257-	35-
2006	5,350,400	2,153,141	40	809,590	15	1,343,551-	25-
TOTAL	34,635,216	8,942,455	26	1,516,860	4	7,425,595-	21-

THREE-YEAR MOVING AVERAGES

98-00	2,324,505	327,896	14	128,697	6	199,199-	9-
99-01	2,945,995	256,140	9	359	0	255,781-	9-
00-02	2,757,392	435,843	16	366	0	435,477-	16-
01-03	4,152,245	860,595	21	9,577	0	851,018-	20-
02-04	5,341,190	1,357,904	25	42,259	1	1,315,645-	25-
03-05	5,299,420	1,573,353	30	106,726	2	1,466,627-	28-
04-06	5,068,322	1,792,327	35	367,346	7	1,424,981-	28-

FIVE-YEAR AVERAGE

02-06	4,991,292	1,534,307	31	225,958	5	1,308,349-	26-
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PUGET SOUND ENERGY ELECTRIC
ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	1,011,326	588,101	58	451,745	45	136,356-	13-
1999	2,658,067	798,529	30		0	798,529-	30-
2000	1,911,699	309,296	16	11,323	1	297,973-	16-
2001	967,544	196,801	20		0	196,801-	20-
2002	1,295,024	286,520	22		0	286,520-	22-
2003	2,322,591	244,227	11	1,368	0	242,859-	10-
2004	2,075,306	733,497	35	16,442-	1-	749,939-	36-
2005	1,768,298	781,563	44		0	781,563-	44-
2006	3,570,007	3,906,853	109	5,599	0	3,901,254-	109-
TOTAL	17,579,862	7,845,387	45	453,593	3	7,391,794-	42-

THREE-YEAR MOVING AVERAGES

98-00	1,860,364	565,309	30	154,356	8	410,953-	22-
99-01	1,845,770	434,875	24	3,774	0	431,101-	23-
00-02	1,391,422	264,206	19	3,774	0	260,432-	19-
01-03	1,528,386	242,516	16	456	0	242,060-	16-
02-04	1,897,640	421,415	22	5,025-	0	426,440-	22-
03-05	2,055,398	586,429	29	5,025-	0	591,454-	29-
04-06	2,471,204	1,807,304	73	3,614-	0	1,810,918-	73-

FIVE-YEAR AVERAGE

02-06	2,206,245	1,190,532	54	1,895-	0	1,192,427-	54-
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PUGET SOUND ENERGY ELECTRIC

ACCOUNT 369 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	10,432	6,240	60	4,793	46	1,447-	14-
1999	3,739,118	52,601	1	1,297	0	51,304-	1-
2000	941,989	31,589	3	150	0	31,439-	3-
2001	743,823	65,043	9		0	65,043-	9-
2002	1,182,343	525,518	44	26	0	525,492-	44-
2003	699,836	609,646	87		0	609,646-	87-
2004	888,390	574,468	65	84	0	574,384-	65-
2005	1,030,532	815,126	79	1,214	0	813,912-	79-
2006	677,451	612,424	90	18	0	612,406-	90-
TOTAL	9,913,914	3,292,655	33	7,582	0	3,285,073-	33-

THREE-YEAR MOVING AVERAGES

98-00	1,563,846	30,143	2	2,080	0	28,063-	2-
99-01	1,808,310	49,744	3	482	0	49,262-	3-
00-02	956,052	207,383	22	59	0	207,324-	22-
01-03	875,334	400,069	46	9	0	400,060-	46-
02-04	923,523	569,878	62	37	0	569,841-	62-
03-05	872,919	666,413	76	433	0	665,980-	76-
04-06	865,458	667,339	77	439	0	666,900-	77-

FIVE-YEAR AVERAGE

02-06	895,710	627,436	70	268	0	627,168-	70-
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PUGET SOUND ENERGY ELECTRIC

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	72,322	35,992	50	26,117	36	9,875-	14-
1999	2,065,181	1,064,270	52	1,895	0	1,062,375-	51-
2000	21,506	10,539	49	291	1	10,248-	48-
2001	148,337	45,728	31		0	45,728-	31-
2002	6,149,806	18,587	0		0	18,587-	0
2003	531,856	33,900	6		0	33,900-	6-
2004	1,927,034	160,056	8		0	160,056-	8-
2005	839,941	49,064	6		0	49,064-	6-
2006	1,147,775	59,764	5		0	59,764-	5-
TOTAL	12,903,758	1,477,900	11	28,303	0	1,449,597-	11-

THREE-YEAR MOVING AVERAGES

98-00	719,670	370,267	51	9,434	1	360,833-	50-
99-01	745,008	373,512	50	729	0	372,783-	50-
00-02	2,106,550	24,951	1	97	0	24,854-	1-
01-03	2,276,666	32,738	1		0	32,738-	1-
02-04	2,869,565	70,848	2		0	70,848-	2-
03-05	1,099,610	81,007	7		0	81,007-	7-
04-06	1,304,917	89,628	7		0	89,628-	7-

FIVE-YEAR AVERAGE

02-06	2,119,282	64,274	3		0	64,274-	3-
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PUGET SOUND ENERGY ELECTRIC

ACCOUNT 372.00

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
2006	1,285,277	0	89,117 7	89,117 7
TOTAL	1,285,277	0	89,117 7	89,117 7
FIVE-YEAR AVERAGE				
02-06	257,055	0	17,823 7	17,823 7

PUGET SOUND ENERGY ELECTRIC
ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEM

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	27,317	13,851	51	10,639	39	3,212-	12-
1999	18,111	10,032	55	2,769	15	7,263-	40-
2000	15,481	6,125	40		0	6,125-	40-
2001	47,923	15,553	32	122	0	15,431-	32-
2002	386,981	109,079	28	4,850	1	104,229-	27-
2003	5,260,802	265,363	5	25,277	0	240,086-	5-
2004	401,996	301,632	75	12,770	3	288,862-	72-
2005	1,078,600	472,921	44	22,607	2	450,314-	42-
2006	423,281	288,656	68	5,218	1	283,438-	67-
TOTAL	7,660,492	1,483,212	19	84,252	1	1,398,960-	18-

THREE-YEAR MOVING AVERAGES

98-00	20,303	10,002	49	4,469	22	5,533-	27-
99-01	27,172	10,570	39	964	4	9,606-	35-
00-02	150,128	43,586	29	1,657	1	41,929-	28-
01-03	1,898,569	129,998	7	10,083	1	119,915-	6-
02-04	2,016,593	225,358	11	14,299	1	211,059-	10-
03-05	2,247,133	346,639	15	20,218	1	326,421-	15-
04-06	634,626	354,403	56	13,532	2	340,871-	54-

FIVE-YEAR AVERAGE

02-06	1,510,332	287,530	19	14,144	1	273,386-	18-
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PUGET SOUND ENERGY ELECTRIC

ACCOUNT 374.00

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
2003	101	2,761	0	2,761-
2004				
2005				
2006				
TOTAL	101	2,761	0	2,761-

THREE-YEAR MOVING AVERAGES

03-05	34	920	0	920-
04-06				

FIVE-YEAR AVERAGE

02-06	20	552	0	552-
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PUGET SOUND ENERGY ELECTRIC

ACCOUNT 375.00 EASEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
2006	129,747	0	0	0
TOTAL	129,747	0	0	0
FIVE-YEAR AVERAGE				
02-06	25,949	0	0	0

PUGET SOUND ENERGY ELECTRIC
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	6,518,401		0	0		0	
1999	329,063		0	0		0	
2000	40,000		0	0		0	
2001	111,047		0	0		0	
2002							
2003	6,561		0	0		0	
2004	12,046		0	0		0	
2005	128,400	543	0	0	543-	0	
2006	4,500	219	5	0	219-	5-	
TOTAL	7,150,018	762	0	0	762-	0	

THREE-YEAR MOVING AVERAGES

98-00	2,295,821		0	0		0	
99-01	160,037		0	0		0	
00-02	50,349		0	0		0	
01-03	39,203		0	0		0	
02-04	6,202		0	0		0	
03-05	49,002	181	0	0	181-	0	
04-06	48,315	254	1	0	254-	1-	

FIVE-YEAR AVERAGE

02-06	30,301	152	1	0	152-	1-	
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PUGET SOUND ENERGY ELECTRIC

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	36,840		0		0		0
2000	184,827		0		0		0
2001							
2002							
2003	540,821		0		0		0
2004							
2005							
2006	389,357		0	107,571	28	107,571	28
TOTAL	1,151,845		0	107,571	9	107,571	9

THREE-YEAR MOVING AVERAGES

99-01	73,889		0		0		0
00-02	61,609		0		0		0
01-03	180,274		0		0		0
02-04	180,274		0		0		0
03-05	180,274		0		0		0
04-06	129,786		0	35,857	28	35,857	28

FIVE-YEAR AVERAGE

02-06	186,036		0	21,514	12	21,514	12
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PUGET SOUND ENERGY ELECTRIC
ACCOUNT 392 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
2006	183,971	0	0	0
TOTAL	183,971	0	0	0
FIVE-YEAR AVERAGE				
02-06	36,794	0	0	0

PUGET SOUND ENERGY ELECTRIC
ACCOUNT 393 STORES EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	41,352		0		0		0
2000	16,218		0		0		0
2001	39,846		0		0		0
2002	641,283		0		0		0
2003	450,590		0		0		0
2004	35,862		0		0		0
2005	85,112		0		0		0
2006							
TOTAL	1,310,263		0		0		0

THREE-YEAR MOVING AVERAGES

99-01	32,472		0		0		0
00-02	232,449		0		0		0
01-03	377,240		0		0		0
02-04	375,912		0		0		0
03-05	190,521		0		0		0
04-06	40,325		0		0		0

FIVE-YEAR AVERAGE

02-06	242,569		0		0		0
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PUGET SOUND ENERGY ELECTRIC
ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
2006	419,735	0	0	0
TOTAL	419,735	0	0	0
FIVE-YEAR AVERAGE				
02-06	83,947	0	0	0

PUGET SOUND ENERGY ELECTRIC
ACCOUNT 395 LABORATORY EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2006	33,696		0	200	1	200	1
TOTAL	33,696		0	200	1	200	1
FIVE-YEAR AVERAGE							
02-06	6,739		0	40	1	40	1

PUGET SOUND ENERGY ELECTRIC
ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
2006	256,716	0	0	0
TOTAL	256,716	0	0	0
FIVE-YEAR AVERAGE				
02-06	51,343	0	0	0

PUGET SOUND ENERGY ELECTRIC
ACCOUNT 397 COMMUNICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	1,594,756	683,764	43	755,415	47	71,651	4
1999	556,265		0		0		0
2000	1,964,000		0		0		0
2001	495,983		0		0		0
2002	1,555,814		0		0		0
2003	5,611,281		0		0		0
2004	298,747		0		0		0
2005	300,184	2,340	1		0	2,340-	1-
2006	328,817	3,012-	1-	107,571	33	110,583	34
TOTAL	12,705,847	683,092	5	862,986	7	179,894	1

THREE-YEAR MOVING AVERAGES

98-00	1,371,674	227,921	17	251,805	18	23,884	2
99-01	1,005,416		0		0		0
00-02	1,338,599		0		0		0
01-03	2,554,359		0		0		0
02-04	2,488,614		0		0		0
03-05	2,070,071	780	0		0	780-	0
04-06	309,249	224-	0	35,857	12	36,081	12

FIVE-YEAR AVERAGE

02-06	1,618,969	134-	0	21,514	1	21,648	1
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PUGET SOUND ENERGY ELECTRIC
ACCOUNT 398 MISCELLANEOUS EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2006	3,608		0		0		0
TOTAL	3,608		0		0		0
FIVE-YEAR AVERAGE							
02-06	722		0		0		0

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GAS PLANT

PUGET SOUND ENERGY GAS
ACCOUNT 311 LIQUIFIED GAS EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2001	20,727		0		0		0
2002							
2003	20,067		0		0		0
2004							
2005	66,202	35	0		0	35-	0
2006							
TOTAL	106,996	35	0		0	35-	0

THREE-YEAR MOVING AVERAGES

01-03	13,598		0		0		0
02-04	6,689		0		0		0
03-05	28,756	12	0		0	12-	0
04-06	22,067	12	0		0	12-	0

FIVE-YEAR AVERAGE

02-06	17,254	7	0		0	7-	0
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PUGET SOUND ENERGY GAS
ACCOUNT 320 OTHER EQUIPMENT
SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	1,451		0		0		0
2001	1,072		0		0		0
2002							
2003							
2004							
2005							
2006							
TOTAL	2,523		0		0		0

THREE-YEAR MOVING AVERAGES

00-02	841		0		0		0
01-03	357		0		0		0
02-04							
03-05							
04-06							

FIVE-YEAR AVERAGE

02-06

PUGET SOUND ENERGY GAS
ACCOUNT 351 WELL STRUCTURES
SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2001	8,766		0		0		0
2002							
2003							
2004							
2005							
2006							
TOTAL	8,766		0		0		0

THREE-YEAR MOVING AVERAGES

01-03	2,922		0		0		0
02-04							
03-05							
04-06							

FIVE-YEAR AVERAGE

02-06

PUGET SOUND ENERGY GAS
ACCOUNT 352 RESERVOIRS
SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2001	74,957		0		0		0
2002							
2003	45,695		0		0		0
2004	1,746		0		0		0
2005							
2006							
TOTAL	122,398		0		0		0

THREE-YEAR MOVING AVERAGES

01-03	40,217		0		0		0
02-04	15,814		0		0		0
03-05	15,814		0		0		0
04-06	582		0		0		0

FIVE-YEAR AVERAGE

02-06	9,488		0		0		0
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PUGET SOUND ENERGY GAS
ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2001	21,621		0		0		0
2002							
2003							
2004	75,855	2,253	3		0	2,253-	3-
2005							
2006							
TOTAL	97,476	2,253	2		0	2,253-	2-

THREE-YEAR MOVING AVERAGES

01-03	7,207		0		0		0
02-04	25,285	751	3		0	751-	3-
03-05	25,285	751	3		0	751-	3-
04-06	25,285	751	3		0	751-	3-

FIVE-YEAR AVERAGE

02-06	15,171	451	3		0	451-	3-
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PUGET SOUND ENERGY GAS
ACCOUNT 355 MEASURING & REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2001	842,255		0		0		0
2002							
2003							
2004							
2005							
2006							
TOTAL	842,255		0		0		0

THREE-YEAR MOVING AVERAGES

01-03	280,752		0		0		0
02-04							
03-05							
04-06							

FIVE-YEAR AVERAGE

02-06

PUGET SOUND ENERGY GAS
ACCOUNT 356 PURIFICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2001	58,709		0		0		0
2002							
2003							
2004							
2005							
2006							
TOTAL	58,709		0		0		0

THREE-YEAR MOVING AVERAGES

01-03	19,570		0		0		0
02-04							
03-05							
04-06							

FIVE-YEAR AVERAGE

02-06

PUGET SOUND ENERGY GAS
ACCOUNT 357 OTHER EQUIPMENT
SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2001	12,743		0		0		0
2002	2,807		0		0		0
2003							
2004							
2005							
2006							
TOTAL	15,550		0		0		0
THREE-YEAR MOVING AVERAGES							
01-03	5,183		0		0		0
02-04	936		0		0		0
03-05							
04-06							
FIVE-YEAR AVERAGE							
02-06	561		0		0		0

PUGET SOUND ENERGY GAS
ACCOUNT 366 STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2005	5,388		0		0		0
2006	10,046	83	1		0	83-	1-
TOTAL	15,434	83	1		0	83-	1-
FIVE-YEAR AVERAGE							
02-06	3,087	17	1		0	17-	1-

PUGET SOUND ENERGY GAS

ACCOUNT 367 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2004	204,670	11,300	6		0	11,300-	6-
2005							
2006							
TOTAL	204,670	11,300	6		0	11,300-	6-
THREE-YEAR MOVING AVERAGES							
04-06	68,223	3,767	6		0	3,767-	6-
FIVE-YEAR AVERAGE							
02-06	40,934	2,260	6		0	2,260-	6-

PUGET SOUND ENERGY GAS

ACCOUNT 369 MEASURING & REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	12,469	875	7		0	875-	7-
1999							
2000							
2001							
2002							
2003							
2004							
2005	254,458	68,254	27		0	68,254-	27-
2006	61,762	14,010	23		0	14,010-	23-
TOTAL	328,689	83,139	25		0	83,139-	25-

THREE-YEAR MOVING AVERAGES

98-00	4,156	292	7		0	292-	7-
99-01							
00-02							
01-03							
02-04							
03-05	84,819	22,751	27		0	22,751-	27-
04-06	105,407	27,421	26		0	27,421-	26-

FIVE-YEAR AVERAGE

02-06	63,244	16,453	26		0	16,453-	26-
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PUGET SOUND ENERGY GAS
ACCOUNT 375 STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	88,500		0	0		0	
1999	1,237,139		0	0		0	
2000							
2001	1,454,264		0	0		0	
2002							
2003							
2004	350		0	0		0	
2005	28,440		0	0		0	
2006	1,500	132,815		0	132,815-		
TOTAL	2,810,193	132,815	5	0	132,815-	5-	

THREE-YEAR MOVING AVERAGES

98-00	441,880		0	0		0	
99-01	897,134		0	0		0	
00-02	484,755		0	0		0	
01-03	484,755		0	0		0	
02-04	117		0	0		0	
03-05	9,597		0	0		0	
04-06	10,097	44,272	438	0	44,272-	438-	

FIVE-YEAR AVERAGE

02-06	6,058	26,563	438	0	26,563-	438-	
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PUGET SOUND ENERGY GAS

ACCOUNT 376 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	1,776,520	1,205,363	68		0	1,205,363-	68-
1999	1,087,628	382,135	35		0	382,135-	35-
2000	169,988	52,608	31		0	52,608-	31-
2001	1,242,352	12,521	1	382	0	12,139-	1-
2002	2,371,808	926,271	39	15	0	926,256-	39-
2003	3,617,508	1,172,550	32	397	0	1,172,153-	32-
2004	2,949,421	958,407	32	265	0	958,142-	32-
2005	2,606,569	720,413	28	511	0	719,902-	28-
2006	2,012,910	858,369	43	40,987	2	817,382-	41-
TOTAL	17,834,704	6,288,637	35	42,557	0	6,246,080-	35-

THREE-YEAR MOVING AVERAGES

98-00	1,011,379	546,702	54		0	546,702-	54-
99-01	833,323	149,088	18	127	0	148,961-	18-
00-02	1,261,383	330,467	26	132	0	330,335-	26-
01-03	2,410,556	703,780	29	265	0	703,515-	29-
02-04	2,979,579	1,019,076	34	226	0	1,018,850-	34-
03-05	3,057,833	950,457	31	391	0	950,066-	31-
04-06	2,522,967	845,729	34	13,921	1	831,808-	33-

FIVE-YEAR AVERAGE

02-06	2,711,643	927,202	34	8,435	0	918,767-	34-
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PUGET SOUND ENERGY GAS
ACCOUNT 378 MEASURING & REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2001	44,346		0		0		0
2002	1,840,412		0		0		0
2003	110,161	57,402	52		0	57,402-	52-
2004	670,523	348,539	52	4,595	1	343,944-	51-
2005	344,300	397,879	116		0	397,879-	116-
2006	1,304,443	678,513	52	261	0	678,252-	52-
TOTAL	4,314,185	1,482,333	34	4,856	0	1,477,477-	34-

THREE-YEAR MOVING AVERAGES

01-03	664,973	19,134	3		0	19,134-	3-
02-04	873,699	135,314	15	1,532	0	133,782-	15-
03-05	374,995	267,940	71	1,532	0	266,408-	71-
04-06	773,089	474,977	61	1,619	0	473,358-	61-

FIVE-YEAR AVERAGE

02-06	853,968	296,467	35	971	0	295,496-	35-
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PUGET SOUND ENERGY GAS

ACCOUNT 380 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	2,200,638	943,267	43		0	943,267-	43-
1999	2,718,019	667,931	25	8,441-	0	676,372-	25-
2000	714,590	358,346	50	7,444-	1-	365,790-	51-
2001	1,517,843	607,853	40	8,667-	1-	616,520-	41-
2002	4,283,257	1,364,974	32	8	0	1,364,966-	32-
2003	3,697,281	2,397,896	65	111	0	2,397,785-	65-
2004	3,305,734	1,969,789	60	1,279	0	1,968,510-	60-
2005	2,568,981	1,856,504	72	1,407	0	1,855,097-	72-
2006	3,127,599	2,553,478	82	539	0	2,552,939-	82-
TOTAL	24,133,942	12,720,038	53	21,208-	0	12,741,246-	53-

THREE-YEAR MOVING AVERAGES

98-00	1,877,749	656,515	35	5,295-	0	661,810-	35-
99-01	1,650,151	544,710	33	8,184-	0	552,894-	34-
00-02	2,171,897	777,058	36	5,367-	0	782,425-	36-
01-03	3,166,127	1,456,908	46	2,849-	0	1,459,757-	46-
02-04	3,762,091	1,910,886	51	466	0	1,910,420-	51-
03-05	3,190,665	2,074,730	65	932	0	2,073,798-	65-
04-06	3,000,771	2,126,590	71	1,075	0	2,125,515-	71-

FIVE-YEAR AVERAGE

02-06	3,396,570	2,028,528	60	669	0	2,027,859-	60-
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PUGET SOUND ENERGY GAS

ACCOUNT 381 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	293,216		0	0		0	
1999	259,339	137,174	53	0	137,174-	53-	
2000	190,435	216,146	114	0	216,146-	114-	
2001	119,267	138,542	116	0	138,542-	116-	
2002	354,731	108,043	30	0	108,043-	30-	
2003	233,624	559,091	239	0	559,091-	239-	
2004	381,389	151,822	40	0	151,822-	40-	
2005	293,076	259,878	89	0	259,878-	89-	
2006	246,864	356,026	144	0	356,026-	144-	
TOTAL	2,371,941	1,926,722	81	0	1,926,722-	81-	

THREE-YEAR MOVING AVERAGES

98-00	247,663	117,773	48	0	117,773-	48-	
99-01	189,680	163,954	86	0	163,954-	86-	
00-02	221,478	154,243	70	0	154,243-	70-	
01-03	235,874	268,558	114	0	268,558-	114-	
02-04	323,248	272,985	84	0	272,985-	84-	
03-05	302,696	323,597	107	0	323,597-	107-	
04-06	307,110	255,909	83	0	255,909-	83-	

FIVE-YEAR AVERAGE

02-06	301,937	286,972	95	0	286,972-	95-	
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PUGET SOUND ENERGY GAS
ACCOUNT 382 METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	159,898		0		0		0
1999	115,938		0		0		0
2000	81,301		0		0		0
2001	67,468		0		0		0
2002	77,340		0		0		0
2003	109,877		0		0		0
2004	119,630		0		0		0
2005	154,497		0		0		0
2006	126,092		0		0		0
TOTAL	1,012,041		0		0		0

THREE-YEAR MOVING AVERAGES

98-00	119,046		0		0		0
99-01	88,236		0		0		0
00-02	75,370		0		0		0
01-03	84,895		0		0		0
02-04	102,282		0		0		0
03-05	128,001		0		0		0
04-06	133,406		0		0		0

FIVE-YEAR AVERAGE

02-06	117,487		0		0		0
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PUGET SOUND ENERGY GAS
ACCOUNT 383 HOUSE REGULATORS
SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	53,028		0		0		0
1999	29,036	35,899	124		0	35,899	124
2000	26,338		0		0		0
2001	25,446		0		0		0
2002	21,404		0		0		0
2003	13,394		0		0		0
2004	12,003		0		0		0
2005	21,334		0	6,024	28	6,024	28
2006	14,268		0		0		0
TOTAL	216,251	35,899	17	6,024	3	29,875	14

THREE-YEAR MOVING AVERAGES

98-00	36,134	11,966	33		0	11,966	33
99-01	26,940	11,966	44		0	11,966	44
00-02	24,396		0		0		0
01-03	20,081		0		0		0
02-04	15,600		0		0		0
03-05	15,577		0	2,008	13	2,008	13
04-06	15,868		0	2,008	13	2,008	13

FIVE-YEAR AVERAGE

02-06	16,481		0	1,205	7	1,205	7
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PUGET SOUND ENERGY GAS

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	33,535		0		0		0
1999	18,634		0		0		0
2000	19,867		0		0		0
2001	21,171		0		0		0
2002	14,183		0		0		0
2003	9,152		0		0		0
2004	7,608		0		0		0
2005	10,501		0		0		0
2006	6,078		0		0		0
TOTAL	140,729		0		0		0

THREE-YEAR MOVING AVERAGES

98-00	24,012		0		0		0
99-01	19,891		0		0		0
00-02	18,407		0		0		0
01-03	14,835		0		0		0
02-04	10,314		0		0		0
03-05	9,087		0		0		0
04-06	8,062		0		0		0

FIVE-YEAR AVERAGE

02-06	9,504		0		0		0
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PUGET SOUND ENERGY GAS

ACCOUNT 385 INDUSTRIAL MEAS. & REG. EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	18,482		0		0		0
1999							
2000							
2001	67,020		0		0		0
2002	36,961		0		0		0
2003	126,402	24,289	19	272	0	24,017-	19-
2004	1,919,104	286,382	15	33,740	2	252,642-	13-
2005	226,980	55,949	25	12,056	5	43,893-	19-
2006	226,051	45,078	20	18,196	8	26,882-	12-
TOTAL	2,621,000	411,698	16	64,264	2	347,434-	13-

THREE-YEAR MOVING AVERAGES

98-00	6,161		0		0		0
99-01	22,340		0		0		0
00-02	34,660		0		0		0
01-03	76,794	8,096	11	91	0	8,005-	10-
02-04	694,156	103,557	15	11,337	2	92,220-	13-
03-05	757,495	122,207	16	15,356	2	106,851-	14-
04-06	790,712	129,136	16	21,331	3	107,805-	14-

FIVE-YEAR AVERAGE

02-06	507,100	82,340	16	12,853	3	69,487-	14-
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PUGET SOUND ENERGY GAS
ACCOUNT 386 WATER HEATERS
SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	5,647,101	591,159	10	941,214	17	350,055	6
1999	9,648,550	563,210	6	729,985	8	166,775	2
2000	4,513,829	428,750	9	2,308,977	51	1,880,227	42
2001	4,645,298	924,973	20	579,668	12	345,305-	7-
2002	4,003,171	1,144,011	29	2,079,604	52	935,593	23
2003	3,768,308	880,361	23	563,887	15	316,474-	8-
2004	3,185,932	744,487	23	448,556	14	295,931-	9-
2005	3,025,551	658,092	22	500,955	17	157,137-	5-
2006							
TOTAL	38,437,740	5,935,043	15	8,152,846	21	2,217,803	6

THREE-YEAR MOVING AVERAGES

98-00	6,603,160	527,706	8	1,326,725	20	799,019	12
99-01	6,269,226	638,978	10	1,206,210	19	567,232	9
00-02	4,387,433	832,578	19	1,656,083	38	823,505	19
01-03	4,138,926	983,115	24	1,074,387	26	91,272	2
02-04	3,652,470	922,953	25	1,030,682	28	107,729	3
03-05	3,326,597	760,980	23	504,466	15	256,514-	8-
04-06	2,070,494	467,527	23	316,503	15	151,024-	7-

FIVE-YEAR AVERAGE

02-06	2,796,592	685,390	25	718,600	26	33,210	1
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PUGET SOUND ENERGY GAS
ACCOUNT 387 OTHER EQUIPMENT
SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	61,014		0		0		0
2001							
2002	542		0	1,511	279	1,511	279
2003	79,017	17,395-	22-	197,404	250	214,799	272
2004	612,553	6,013-	1-	1,079,080	176	1,085,093	177
2005	934,604	28,168	3	198,600	21	170,432	18
2006	41,956	30,447	73	79,429	189	48,982	117
TOTAL	1,729,686	35,207	2	1,556,024	90	1,520,817	88

THREE-YEAR MOVING AVERAGES

00-02	20,519		0	504	2	504	2
01-03	26,520	5,798-	22-	66,305	250	72,103	272
02-04	230,704	7,803-	3-	425,999	185	433,802	188
03-05	542,058	1,586	0	491,695	91	490,109	90
04-06	529,704	17,534	3	452,370	85	434,836	82

FIVE-YEAR AVERAGE

02-06	333,734	7,041	2	311,205	93	304,164	91
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PUGET SOUND ENERGY GAS
ACCOUNT 390 STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	1,305,953		0	0		0	
1999	667,290		0	0		0	
2000							
2001							
2002							
2003							
2004							
2005	7,101,686		0	0		0	
2006		2,096,993-				2,096,993	
TOTAL	9,074,929	2,096,993-	23-	0		2,096,993	23

THREE-YEAR MOVING AVERAGES

98-00	657,748		0	0		0	
99-01	222,430		0	0		0	
00-02							
01-03							
02-04							
03-05	2,367,229		0	0		0	
04-06	2,367,229	698,998-	30-	0		698,998	30

FIVE-YEAR AVERAGE

02-06	1,420,337	419,399-	30-	0		419,399	30
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PUGET SOUND ENERGY GAS
ACCOUNT 391 OFFICE FURNITURE
SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2003	297,285		0		0		0
2004	72,257		0		0		0
2005							
2006	86,229		0		0		0
TOTAL	455,771		0		0		0
THREE-YEAR MOVING AVERAGES							
03-05	123,181		0		0		0
04-06	52,829		0		0		0
FIVE-YEAR AVERAGE							
02-06	91,154		0		0		0

PUGET SOUND ENERGY GAS
ACCOUNT 394 TOOLS, SHOP & GARAGE EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2001	234,570		0		0		0
2002	329,272		0		0		0
2003	164,465		0		0		0
2004							
2005							
2006	150,783	14,544	10		0	14,544-	10-
TOTAL	879,090	14,544	2		0	14,544-	2-

THREE-YEAR MOVING AVERAGES

01-03	242,769		0		0		0
02-04	164,579		0		0		0
03-05	54,822		0		0		0
04-06	50,261	4,848	10		0	4,848-	10-

FIVE-YEAR AVERAGE

02-06	128,904	2,909	2		0	2,909-	2-
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PUGET SOUND ENERGY GAS
ACCOUNT 397 COMMUNICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	130,662		0		0		0
2000	26,433		0		0		0
2001	1,041,263		0		0		0
2002							
2003							
2004							
2005	188,927		0		0		0
2006							
TOTAL	1,387,285		0		0		0

THREE-YEAR MOVING AVERAGES

99-01	399,453		0		0		0
00-02	355,899		0		0		0
01-03	347,088		0		0		0
02-04							
03-05	62,976		0		0		0
04-06	62,976		0		0		0

FIVE-YEAR AVERAGE

02-06	37,785		0		0		0
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III-221

COMMON PLANT

PUGET SOUND ENERGY
COMMON PLANT

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	4,175,936		0	0		0	
2000	16,000		0	0		0	
2001	841,131		0	0		0	
2002							
2003	70,000	3,000	4	0	3,000-	4-	
2004	16,188		0	0		0	
2005	16,305,627	5,706,806-	35-	0	5,706,806	35	
2006	27,160	775-	3-	0	775	3	
TOTAL	21,452,042	5,704,581-	27-	0	5,704,581	27	

THREE-YEAR MOVING AVERAGES

99-01	1,677,689		0	0		0	
00-02	285,710		0	0		0	
01-03	303,710	1,000	0	0	1,000-	0	
02-04	28,729	1,000	3	0	1,000-	3-	
03-05	5,463,938	1,901,269-	35-	0	1,901,269	35	
04-06	5,449,658	1,902,527-	35-	0	1,902,527	35	

FIVE-YEAR AVERAGE

02-06	3,283,795	1,140,916-	35-	0	1,140,916	35	
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PUGET SOUND ENERGY COMMON PLANT

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	652,066		0		0		0
2000	3,188,318		0		0		0
2001	2,069,433		0		0		0
2002	1,444,367		0		0		0
2003	6,851,230		0		0		0
2004	454,366		0		0		0
2005	428,514		0		0		0
2006	2,463,736		0	1,822	0	1,822	0
TOTAL	17,552,030		0	1,822	0	1,822	0

THREE-YEAR MOVING AVERAGES

99-01	1,969,939		0		0		0
00-02	2,234,039		0		0		0
01-03	3,455,010		0		0		0
02-04	2,916,654		0		0		0
03-05	2,578,037		0		0		0
04-06	1,115,539		0	607	0	607	0

FIVE-YEAR AVERAGE

02-06	2,328,443		0	364	0	364	0
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PUGET SOUND ENERGY COMMON PLANT
ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2001	149,038		0		0		0
2002	121,335		0		0		0
2003							
2004							
2005							
2006	46,171		0	1,822	4	1,822	4
TOTAL	316,544		0	1,822	1	1,822	1

THREE-YEAR MOVING AVERAGES

01-03	90,124		0		0		0
02-04	40,445		0		0		0
03-05							
04-06	15,390		0	607	4	607	4

FIVE-YEAR AVERAGE

02-06	33,501		0	364	1	364	1
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PUGET SOUND ENERGY COMMON PLANT
ACCOUNT 397 COMMUNICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	1,748,066		0	0		0	
2000	259,999		0	0		0	
2001	2,251,336		0	0		0	
2002	438,725		0	0		0	
2003	2,180,515		0	0		0	
2004	500		0	0		0	
2005	642,074	8,727	1	0		8,727-	1-
2006	7,446,342	1,786	0	1,822	0	36	0
TOTAL	14,967,557	10,513	0	1,822	0	8,691-	0

THREE-YEAR MOVING AVERAGES

99-01	1,419,800		0	0		0	
00-02	983,353		0	0		0	
01-03	1,623,525		0	0		0	
02-04	873,247		0	0		0	
03-05	941,030	2,909	0	0		2,909-	0
04-06	2,696,305	3,504	0	607	0	2,897-	0

FIVE-YEAR AVERAGE

02-06	2,141,631	2,103	0	364	0	1,739-	0
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III-226

DEPRECIATION CALCULATIONS

III-227

ELECTRIC PLANT

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 1						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. -10						
1975	4,642,282.79	3,636,857	3,181,698	1,924,813	12.35	155,855
1976	454,861.92	352,996	308,818	191,530	12.36	15,496
1977	11,279.29	8,670	7,585	4,822	12.36	390
1978	316,878.09	241,068	210,898	137,668	12.36	11,138
1979	326,054.89	245,288	214,590	144,070	12.37	11,647
1980	12,400.42	9,221	8,067	5,573	12.37	451
1981	42,818.49	31,449	27,513	19,587	12.37	1,583
1982	12,077.47	8,752	7,657	5,628	12.38	455
1983	0.27					
1984	3,989.46	2,808	2,457	1,931	12.38	156
1985	2,091.55	1,448	1,267	1,034	12.39	83
1986	74,010.99	50,329	44,030	37,382	12.39	3,017
1987	8,383.67	5,593	4,893	4,329	12.39	349
1988	44,414.34	29,020	25,388	23,468	12.39	1,894
1990	11,284.20	7,029	6,149	6,264	12.40	505
1991	35,239.83	21,359	18,686	20,078	12.40	1,619
1992	6,302.02	3,707	3,243	3,689	12.40	298
1993	152,079.72	86,438	75,620	91,668	12.41	7,387
1994	138,499.96	75,840	66,348	86,002	12.41	6,930
1995	187,290.46	98,271	85,972	120,048	12.41	9,673
1996	139,329.48	69,688	60,966	92,296	12.41	7,437
1997	97,018.40	45,868	40,128	66,592	12.42	5,362
1998	142,561.23	63,182	55,275	101,542	12.42	8,176
1999	137,759.38	56,583	49,501	102,034	12.42	8,215
2000	34.22	13	11	27	12.42	2
2001	20,536.33	6,881	6,020	16,570	12.42	1,334
2002	94,068.37	27,235	23,827	79,648	12.43	6,408
2003	117,607.43	28,163	24,638	104,730	12.43	8,426
2004	108,582.06	19,803	17,325	102,115	12.43	8,215
2005	49,796.03	5,861	5,127	49,649	12.43	3,994
2006	49,561.70	2,110	1,846	52,672	12.43	4,237
	7,439,094.46	5,241,530	4,585,543	3,597,459		290,732

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 2						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. -10						
1976	3,081,198.52	2,391,164	2,577,729	811,589	12.36	65,663
1977	108,865.43	83,683	90,212	29,540	12.36	2,390
1978	174,852.42	133,021	143,400	48,938	12.36	3,959
1979	269,422.29	202,684	218,498	77,867	12.37	6,295
1980	12,870.85	9,571	10,318	3,840	12.37	310
1981	7,608.77	5,588	6,024	2,346	12.37	190
1982	12,077.47	8,752	9,435	3,850	12.38	311
1983	0.27					
1984	12,273.69	8,638	9,312	4,189	12.38	338
1985	705.38	488	526	250	12.39	20
1986	75,132.23	51,091	55,077	27,568	12.39	2,225
1987	8,383.65	5,593	6,029	3,193	12.39	258
1988	359,237.64	234,726	253,040	142,121	12.39	11,471
1989	358,303.24	228,795	246,646	147,488	12.40	11,894
1990	49,758.26	30,996	33,414	21,320	12.40	1,719
1991	51,740.45	31,360	33,807	23,107	12.40	1,863
1992	13,157.02	7,739	8,343	6,130	12.40	494
1993	134,154.97	76,250	82,199	65,371	12.41	5,268
1994	138,499.80	75,840	81,757	70,593	12.41	5,688
1995	187,290.25	98,271	105,939	100,080	12.41	8,064
1996	149,363.57	74,707	80,536	83,764	12.41	6,750
1997	95,397.21	45,102	48,621	56,316	12.42	4,534
1998	7,383.31	3,272	3,527	4,595	12.42	370
1999	137,759.25	56,583	60,998	90,537	12.42	7,290
2000	90,466.07	33,914	36,560	62,953	12.42	5,069
2001	20,536.33	6,881	7,418	15,172	12.42	1,222
2002	94,068.38	27,235	29,360	74,115	12.43	5,963
2003	75,997.45	18,199	19,619	63,978	12.43	5,147
2004	177.76	32	34	162	12.43	13
2005	49,794.01	5,861	6,318	48,455	12.43	3,898
2006	49,559.69	2,110	2,275	52,241	12.43	4,203
	5,826,035.63	3,958,146	4,266,971	2,141,668		172,879

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 3						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2024						
NET SALVAGE PERCENT.. -10						
1984	27,906,708.22	17,156,765	17,358,721	13,338,658	17.26	772,808
1985	32,159.93	19,375	19,603	15,773	17.27	913
1986	507,022.85	298,996	302,516	255,209	17.27	14,778
1987	102,432.74	59,008	59,703	52,973	17.28	3,066
1988	89,804.53	50,459	51,053	47,732	17.28	2,762
1989	36,723.62	20,073	20,309	20,087	17.29	1,162
1990	40,585.61	21,541	21,795	22,849	17.29	1,322
1991	23,738.14	12,192	12,335	13,777	17.30	796
1992	18,384.41	9,112	9,219	11,004	17.30	636
1993	13,171.51	6,271	6,345	8,144	17.31	470
1994	18,277.57	8,332	8,430	11,675	17.31	674
1995	6,603.86	2,864	2,898	4,366	17.32	252
1996	4,662.39	1,912	1,934	3,195	17.32	184
1997	13,527.64	5,204	5,265	9,615	17.33	555
1999	44,169.20	14,493	14,664	33,922	17.34	1,956
2000	9,137.57	2,707	2,739	7,312	17.34	422
2001	8,433.50	2,209	2,235	7,042	17.34	406
2002	26,180.72	5,858	5,927	22,872	17.35	1,318
2003	38,943.58	7,107	7,191	35,647	17.35	2,055
2004	35,428.78	4,836	4,893	34,079	17.36	1,963
2005	38,432.52	3,323	3,362	38,914	17.36	2,242
2006	34,005.69	1,047	1,059	36,347	17.36	2,094
	29,048,534.58	17,713,684	17,922,196	14,031,192		812,834

COLSTRIP 4
INTERIM SURVIVOR CURVE.. IOWA 125-R2
PROBABLE RETIREMENT YEAR.. 6-2026
NET SALVAGE PERCENT.. -10

1986	26,036,142.54	14,580,500	15,004,292	13,635,465	19.21	709,811
1987	96,846.79	52,904	54,442	52,089	19.22	2,710
1988	90,745.02	48,263	49,666	50,154	19.23	2,608
1989	36,723.61	18,986	19,538	20,858	19.23	1,085
1990	44,084.28	22,079	22,721	25,772	19.24	1,340

PUGET SOUND ENERGY
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 4						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. -10						
1991	23,738.09	11,487	11,821	14,291	19.25	742
1992	10,662.04	4,970	5,114	6,614	19.25	344
1993	13,171.47	5,890	6,061	8,428	19.26	438
1994	18,277.48	7,809	8,036	12,069	19.26	627
1995	6,603.81	2,678	2,756	4,508	19.27	234
1996	11,154.56	4,268	4,392	7,878	19.28	409
1997	2,104.68	754	776	1,539	19.28	80
1999	44,169.15	13,419	13,809	34,777	19.29	1,803
2000	9,137.57	2,497	2,570	7,481	19.30	388
2001	8,433.50	2,031	2,090	7,187	19.30	372
2002	26,180.72	5,365	5,521	23,278	19.31	1,205
2003	38,943.58	6,494	6,682	36,156	19.31	1,872
2004	990.81	123	127	963	19.32	50
2005	38,430.50	3,010	3,097	39,177	19.32	2,028
2006	34,005.69	924	951	36,455	19.33	1,886
	26,590,545.89	14,794,451	15,224,462	14,025,139		730,032

COLSTRIP 1-2						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. -10						
1975	11,440,944.38	8,963,065	9,431,575	3,153,464	12.35	255,341
1976	3,048,280.65	2,365,618	2,489,272	863,837	12.36	69,890
1977	2,243,610.65	1,724,619	1,814,767	653,205	12.36	52,848
1978	822,196.61	625,494	658,189	246,227	12.36	19,921
1979	4,293.22	3,230	3,399	1,324	12.37	107
1980	526,246.38	391,317	411,772	167,099	12.37	13,508
1981	863,306.40	634,073	667,217	282,420	12.37	22,831
1982	177,817.68	128,861	135,597	60,002	12.38	4,847
1983	560,651.16	400,557	421,495	195,221	12.38	15,769
1984	3,439,887.99	2,420,924	2,547,468	1,236,409	12.38	99,871
1985	175,679.30	121,591	127,947	65,300	12.39	5,270
1986	91,638.70	62,316	65,573	35,230	12.39	2,843

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COLSTRIP 1-2						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. -10						
1987	3,201,107.66	2,135,619	2,247,250	1,273,968	12.39	102,822
1988	1,801,748.25	1,177,262	1,238,798	743,125	12.39	59,978
1989	444,724.62	283,979	298,823	190,374	12.40	15,353
1990	219,967.62	137,024	144,186	97,778	12.40	7,885
1991	275,863.10	167,201	175,941	127,508	12.40	10,283
1992	161,972.52	95,267	100,247	77,923	12.40	6,284
1993	121,258.96	68,920	72,523	60,862	12.41	4,904
1994	23,984.25	13,133	13,819	12,564	12.41	1,012
1995	24,616.23	12,916	13,591	13,487	12.41	1,087
1996	19,115.12	9,561	10,061	10,966	12.41	884
1997	6,046.39	2,859	3,008	3,643	12.42	293
1999	22,985.10	9,441	9,934	15,350	12.42	1,236
2000	1,615,108.10	605,472	637,121	1,139,498	12.42	91,747
2002	15,963.05	4,622	4,864	12,695	12.43	1,021
	31,349,014.09	22,564,941	23,744,437	10,739,479		867,835

COLSTRIP 3-4						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. -10						
1975	2,250,495.53	1,518,252	1,625,273	850,272	19.12	44,470
1976	514,989.85	343,066	367,249	199,240	19.13	10,415
1977	213,311.03	140,246	150,132	84,510	19.14	4,415
1979	217,771.06	139,154	148,963	90,585	19.16	4,728
1980	21,555.05	13,562	14,518	9,193	19.17	480
1982	2,855.82	1,737	1,859	1,282	19.18	67
1984	25,771,118.63	15,081,259	16,144,330	12,203,900	19.20	635,620
1985	53,424.44	30,618	32,776	25,991	19.20	1,354
1986	40,688,835.32	22,786,155	24,392,342	20,365,377	19.21	1,060,145
1987	104,193.53	56,917	60,929	53,684	19.22	2,793
1988	88,601.25	47,123	50,445	47,016	19.23	2,445
1989	148,420.80	76,734	82,143	81,120	19.23	4,218
1990	75,255.07	37,690	40,347	42,434	19.24	2,206

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COLSTRIP 3-4						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. -10						
1991	138,386.13	66,964	71,684	80,541	19.25	4,184
1992	32,366.36	15,089	16,153	19,450	19.25	1,010
1993	43,969.65	19,661	21,047	27,320	19.26	1,418
1994	31,210.58	13,334	14,274	20,058	19.26	1,041
1995	24,010.33	9,735	10,421	15,990	19.27	830
1996	18,640.99	7,132	7,635	12,870	19.28	668
1997	56,430.97	20,211	21,635	40,439	19.28	2,097
1999	21,719.36	6,599	7,064	16,827	19.29	872
2000	61,354.93	16,765	17,947	49,543	19.30	2,567
2002	23,704.70	4,858	5,200	20,875	19.31	1,081
	70,602,621.38	40,452,861	43,304,366	34,358,517		1,789,124
FREDERICKSON 1						
INTERIM SURVIVOR CURVE.. IOWA 125-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
2004	6,120,955.11	558,170	528,214	6,204,837	27.11	228,876
2005	57,067.64	3,227	3,054	59,720	27.12	2,202
	6,178,022.75	561,397	531,268	6,264,557		231,078
	177,033,868.78	105,287,010	109,579,243	85,158,011		4,894,514
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					17.4	2.76

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 1						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. -10						
1975	31,244,149.65	24,164,538	26,232,527	8,136,038	11.86	686,007
1976	1,568,635.55	1,201,983	1,304,848	420,651	11.88	35,408
1977	480,774.89	364,855	396,079	132,773	11.90	11,157
1978	2,537,934.58	1,906,192	2,069,323	722,405	11.92	60,604
1979	1,147,692.16	852,666	925,637	336,824	11.94	28,210
1980	847,232.56	622,081	675,318	256,638	11.96	21,458
1981	471,463.79	341,920	371,181	147,429	11.98	12,306
1982	238,066.09	170,401	184,984	76,889	11.99	6,413
1983	277,816.56	196,041	212,818	92,780	12.01	7,725
1984	51,483.12	35,774	38,836	17,795	12.03	1,479
1985	38,470.51	26,305	28,556	13,762	12.04	1,143
1986	471,240.28	316,617	343,713	174,651	12.05	14,494
1987	336,469.29	221,700	240,673	129,443	12.07	10,724
1988	268,626.91	173,423	188,264	107,226	12.08	8,876
1989	70,932.27	44,771	48,602	29,423	12.09	2,434
1990	148,023.57	91,101	98,897	63,929	12.11	5,279
1991	246,089.96	147,396	160,010	110,689	12.12	9,133
1992	109,143.90	63,439	68,868	51,190	12.13	4,220
1993	606,493.88	340,843	370,012	297,131	12.14	24,475
1994	787,569.55	426,319	462,803	403,524	12.15	33,212
1995	453,300.31	235,254	255,387	243,243	12.16	20,004
1996	923,998.08	456,972	496,080	520,318	12.17	42,754
1997	206,709.02	96,682	104,956	122,424	12.18	10,051
1998	319,161.20	139,939	151,915	199,162	12.19	16,338
1999	575,076.40	233,550	253,537	379,047	12.20	31,069
2000	51,145.57	18,948	20,570	35,690	12.21	2,923
2001	2,370,361.93	784,566	851,709	1,755,689	12.22	143,673
2002	362,242.06	103,840	112,727	285,739	12.23	23,364
2003	3,823,018.67	908,349	986,085	3,219,236	12.23	263,225
2004	1,276,051.18	230,901	250,661	1,152,995	12.24	94,199
2005	670,833.92	78,072	84,753	653,164	12.25	53,320
2006	4,943,318.77	204,999	222,543	5,215,108	12.26	425,376
	57,923,526.18	35,200,437	38,212,872	25,503,005		2,111,053

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COLSTRIP 2						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. -10						
1976	27,465,676.54	21,045,849	22,126,690	8,085,554	11.88	680,602
1977	481,631.76	365,506	384,277	145,518	11.90	12,228
1978	1,583,034.85	1,188,986	1,250,048	491,290	11.92	41,216
1979	1,044,838.49	776,252	816,118	333,204	11.94	27,907
1980	1,043,758.17	766,379	805,738	342,396	11.96	28,628
1981	275,121.15	199,526	209,773	92,860	11.98	7,751
1982	351,023.30	251,252	264,155	121,971	11.99	10,173
1983	249,500.31	176,060	185,102	89,348	12.01	7,439
1984	84,867.78	58,972	62,001	31,354	12.03	2,606
1985	4,519.36	3,090	3,249	1,722	12.04	143
1986	469,347.55	315,345	331,540	184,742	12.05	15,331
1987	200,147.32	131,877	138,650	81,512	12.07	6,753
1988	198,454.41	128,120	134,700	83,600	12.08	6,921
1989	55,321.36	34,918	36,711	24,142	12.09	1,997
1990	387,868.60	238,714	250,973	175,682	12.11	14,507
1991	675,092.00	404,346	425,112	317,489	12.12	26,195
1992	1,289,994.51	749,796	788,303	630,691	12.13	51,994
1993	606,493.69	340,843	358,347	308,796	12.14	25,436
1994	196,114.03	106,158	111,610	104,115	12.15	8,569
1995	430,014.27	223,169	234,630	238,386	12.16	19,604
1996	236,980.11	117,201	123,220	137,458	12.17	11,295
1997	555,501.80	259,819	273,162	337,890	12.18	27,741
1998	85,144.35	37,332	39,249	54,410	12.19	4,463
1999	212,194.27	86,176	90,602	142,812	12.20	11,706
2000	346,851.66	128,502	135,101	246,436	12.21	20,183
2001	894,563.06	296,091	311,297	672,722	12.22	55,051
2002	4,155,518.60	1,191,221	1,252,399	3,318,671	12.23	271,355
2003	594,885.96	141,345	148,604	505,771	12.23	41,355
2004	1,525,857.50	276,104	290,284	1,388,159	12.24	113,412
2005	3,422,573.87	398,319	418,775	3,346,056	12.25	273,147
2006	1,152,718.05	47,803	50,258	1,217,732	12.26	99,326
	50,275,608.68	30,485,071	32,050,678	23,252,489		1,925,034

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COLSTRIP 3						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2024						
NET SALVAGE PERCENT.. -10						
1984	109,633,045.05	66,424,469	73,501,028	47,095,322	16.52	2,850,806
1985	115,227.78	68,395	75,681	51,070	16.56	3,084
1986	516,511.75	300,104	332,076	236,087	16.59	14,231
1987	48,008.73	27,260	30,164	22,646	16.61	1,363
1988	72,771.23	40,288	44,580	35,468	16.64	2,131
1989	38,625.49	20,802	23,018	19,470	16.67	1,168
1990	142,884.17	74,736	82,698	74,475	16.69	4,462
1991	204,860.56	103,637	114,678	110,669	16.72	6,619
1992	94,413.91	46,101	51,012	52,843	16.74	3,157
1993	49,149.23	23,075	25,533	28,531	16.76	1,702
1994	0.53			1	16.78	
1995	104,503.41	44,660	49,418	65,536	16.81	3,899
1996	132,965.39	53,751	59,477	86,785	16.83	5,157
1997	21,764.34	8,257	9,137	14,804	16.85	879
1998	15,323.25	5,406	5,982	10,874	16.86	645
1999	199,011.73	64,426	71,290	147,623	16.88	8,745
2000	226,581.40	66,273	73,333	175,907	16.90	10,409
2001	2,700,986.44	697,314	771,603	2,199,482	16.92	129,993
2002	745,695.63	164,545	182,075	638,190	16.94	37,674
2003	1,818,183.82	327,600	362,501	1,637,501	16.95	96,608
2004	991,187.74	133,563	147,793	942,514	16.97	55,540
2005	954,533.82	80,954	89,578	960,409	16.99	56,528
2006	1,200,425.41	36,313	40,182	1,280,286	17.00	75,311
	120,026,660.81	68,811,929	76,142,837	55,886,493		3,370,111

COLSTRIP 4

INTERIM SURVIVOR CURVE.. IOWA 65-R1.5

PROBABLE RETIREMENT YEAR.. 6-2026

NET SALVAGE PERCENT.. -10

1986	98,085,419.88	54,098,032	57,595,304	50,298,658	18.34	2,742,566
1987	51,568.79	27,739	29,532	27,194	18.38	1,480
1988	84,499.19	44,281	47,144	45,805	18.41	2,488
1989	41,118.52	20,924	22,277	22,953	18.45	1,244

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ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 4						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. -10						
1990	198,903.86	98,107	104,449	114,345	18.48	6,188
1991	332,169.19	158,322	168,557	196,829	18.51	10,634
1992	303,891.81	139,495	148,513	185,768	18.54	10,020
1993	32,505.34	14,310	15,235	20,521	18.57	1,105
1994	70,814.02	29,787	31,713	46,182	18.59	2,484
1995	124,231.26	49,633	52,842	83,812	18.62	4,501
1996	246,817.74	93,016	99,029	172,471	18.65	9,248
1997	46,744.68	16,495	17,561	33,858	18.67	1,813
1998	14,187.24	4,640	4,940	10,666	18.70	570
1999	360,142.11	107,834	114,805	281,351	18.72	15,029
2000	452,679.40	121,997	129,884	368,063	18.74	19,641
2001	228,917.51	54,215	57,720	194,089	18.77	10,340
2002	1,513,122.90	305,923	325,700	1,338,735	18.79	71,247
2003	2,812,138.96	461,838	491,694	2,601,659	18.81	138,313
2004	467,931.99	57,340	61,047	453,678	18.83	24,093
2005	1,242,642.39	95,820	102,014	1,264,893	18.85	67,103
2006	1,397,527.91	37,356	39,771	1,497,510	18.87	79,359
	108,107,974.69	56,037,104	59,659,731	59,259,040		3,219,466

COLSTRIP 1-2
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5
PROBABLE RETIREMENT YEAR.. 6-2019
NET SALVAGE PERCENT.. -10

1975	4,742,353.94	3,667,784	3,827,151	1,389,438	11.86	117,153
1976	1,368,960.98	1,048,980	1,094,559	411,298	11.88	34,621
1977	165,574.13	125,653	131,113	51,019	11.90	4,287
1978	267,737.02	201,092	209,830	84,681	11.92	7,104
1979	300,701.73	223,403	233,110	97,662	11.94	8,179
1980	127,787.32	93,828	97,905	42,661	11.96	3,567
1981	93,000.33	67,447	70,378	31,922	11.98	2,665
1982	70,010.17	50,111	52,288	24,723	11.99	2,062
1983	104,498.88	73,740	76,944	38,005	12.01	3,164
1985	40,775.43	27,881	29,092	15,761	12.04	1,309

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 1-2						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. -10						
1986	6,540.75	4,395	4,586	2,609	12.05	217
1987	50,836.95	33,496	34,951	20,970	12.07	1,737
1988	23,977.82	15,480	16,153	10,223	12.08	846
1989	62,282.12	39,311	41,019	27,491	12.09	2,274
1990	70,661.00	43,488	45,378	32,349	12.11	2,671
1991	95,873.01	57,423	59,918	45,542	12.12	3,758
1992	27,037.21	15,715	16,398	13,343	12.13	1,100
1993	52,968.61	29,768	31,061	27,204	12.14	2,241
1999	0.57			1	12.20	
2001	108,727.51	35,988	37,552	82,048	12.22	6,714
2002	24,205.66	6,939	7,240	19,386	12.23	1,585
	7,804,511.14	5,861,922	6,116,626	2,468,336		207,254

COLSTRIP 3-4						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. -10						
1975	0.25					
1977	0.64			1	17.95	
1984	8,836,092.84	5,091,180	5,537,009	4,182,693	18.27	228,938
1985	1,102.39	622	676	537	18.30	29
1986	9,383,982.64	5,175,642	5,628,867	4,693,514	18.34	255,917
1987	204,299.27	109,893	119,516	105,213	18.38	5,724
1988	39,365.85	20,629	22,436	20,866	18.41	1,133
1989	226,649.96	115,333	125,433	123,882	18.45	6,714
1990	71,968.24	35,498	38,606	40,559	18.48	2,195
1991	94,585.89	45,082	49,030	55,014	18.51	2,972
1992	4,764.97	2,187	2,379	2,862	18.54	154
1993	655.10	288	313	408	18.57	22
1999	16,544.61	4,954	5,388	12,811	18.72	684
2000	18,508.69	4,988	5,425	14,935	18.74	797
2001	38,099.22	9,023	9,813	32,096	18.77	1,710
2002	23,020.93	4,654	5,061	20,262	18.79	1,078
	18,959,641.49	10,619,973	11,549,952	9,305,653		508,067

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ENCOGEN						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2022						
NET SALVAGE PERCENT.. -10						
2000	42,748,413.60	13,646,149	25,989,705	21,033,550	15.04	1,398,507
FREDERICKSON 1						
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
2004	17,721,087.66	1,586,746	1,530,127	17,963,069	26.06	689,297
2005	249,857.09	13,907	13,411	261,432	26.10	10,017
2006	43.38	1	1	47	26.14	2
	17,970,988.13	1,600,654	1,543,539	18,224,548		699,316
	423,817,324.72	222,263,239	251,265,940	214,933,114		13,438,808
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					16.0	3.17

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 1						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. -10						
1975	9,029,629.21	7,046,181	6,978,808	2,953,784	12.00	246,149
1976	454,510.56	351,423	348,063	151,899	12.02	12,637
1978	324,306.33	245,756	243,406	113,331	12.06	9,397
1979	392,733.83	294,370	291,555	140,452	12.08	11,627
1980	19,301.16	14,304	14,167	7,064	12.09	584
1981	90,364.61	66,132	65,500	33,901	12.11	2,799
1982	30,495.88	22,029	21,818	11,727	12.12	968
1983	16,160.03	11,506	11,396	6,380	12.14	526
1985	209,822.11	144,737	143,353	87,451	12.17	7,186
1986	29,161.73	19,770	19,581	12,497	12.18	1,026
1987	25,963.59	17,267	17,102	11,458	12.19	940
1988	83,103.91	54,108	53,591	37,823	12.21	3,098
1989	5,172.16	3,293	3,262	2,427	12.22	199
1990	26,396.64	16,394	16,237	12,799	12.23	1,047
1991	209,621.61	126,706	125,494	105,090	12.24	8,586
1992	1,270.56	745	738	660	12.25	54
1993	329,287.88	186,759	184,973	177,244	12.26	14,457
1994	535,337.96	292,375	289,580	299,292	12.27	24,392
2001	481,746.93	160,990	159,451	370,471	12.33	30,046
2002	1,298.86	375	371	1,058	12.34	86
2003	1,041,997.81	249,183	246,800	899,398	12.35	72,826
2004	1,247,560.08	226,981	224,811	1,147,505	12.36	92,840
2005	2,286,077.43	268,820	266,250	2,248,435	12.36	181,912
2006	4,603,239.63	192,922	191,077	4,872,487	12.37	393,895
	21,474,560.50	10,013,126	9,917,384	13,704,633		1,117,277

COLSTRIP 2

INTERIM SURVIVOR CURVE.. IOWA 70-R2

PROBABLE RETIREMENT YEAR.. 6-2019

NET SALVAGE PERCENT.. -10

1976	9,639,739.32	7,453,350	7,069,732	3,533,981	12.02	294,008
1977	134,053.26	102,646	97,363	50,096	12.04	4,161
1978	67,203.96	50,926	48,305	25,619	12.06	2,124

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 2						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. -10						
1979	383,999.24	287,823	273,009	149,390	12.08	12,367
1980	13,677.98	10,136	9,614	5,432	12.09	449
1982	37,541.14	27,119	25,723	15,572	12.12	1,285
1983	21,026.76	14,972	14,201	8,928	12.14	735
1985	80.24	55	52	36	12.17	3
1986	2,764.13	1,874	1,778	1,263	12.18	104
1987	22,327.99	14,849	14,085	10,476	12.19	859
1988	81,819.34	53,272	50,530	39,471	12.21	3,233
1989	5,172.15	3,293	3,124	2,565	12.22	210
1990	23,846.29	14,810	14,048	12,183	12.23	996
1991	422,399.91	255,320	242,179	222,461	12.24	18,175
1992	20,278.77	11,894	11,282	11,025	12.25	900
1993	81,413.85	46,175	43,798	45,757	12.26	3,732
1994	0.90			1	12.27	
1997	94.72	45	43	61	12.30	5
1999	2,634.82	1,079	1,023	1,875	12.32	152
2000	338,072.36	126,290	119,790	252,090	12.33	20,445
2001	3,974.35	1,328	1,260	3,112	12.33	252
2002	1,123,843.15	324,881	308,160	928,067	12.34	75,208
2003	137,032.76	32,770	31,083	119,653	12.35	9,689
2004	1,173,654.34	213,535	202,544	1,088,476	12.36	88,064
2005	2,137,312.50	251,327	238,392	2,112,652	12.36	170,927
2006	2,565,844.40	107,535	102,000	2,720,429	12.37	219,922
	18,439,808.63	9,407,304	8,923,118	11,360,671		928,005

COLSTRIP 3

INTERIM SURVIVOR CURVE.. IOWA 70-R2

PROBABLE RETIREMENT YEAR.. 6-2024

NET SALVAGE PERCENT.. -10

1984	23,740,217.75	14,556,077	13,906,079	12,208,161	16.78	727,542
1985	30,849.56	18,549	17,721	16,214	16.80	965
1986	1,699.06	1,000	955	914	16.83	54
1987	3,924.91	2,255	2,154	2,163	16.86	128

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 3						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 6-2024						
NET SALVAGE PERCENT.. -10						
1988	51,914.89	29,084	27,785	29,321	16.89	1,736
1989	37,619.05	20,513	19,597	21,784	16.91	1,288
1990	35,102.18	18,584	17,754	20,858	16.93	1,232
1991	117,800.93	60,346	57,651	71,930	16.96	4,241
1992	806,130.85	398,325	380,538	506,206	16.98	29,812
1993	1,261,019.27	598,959	572,213	814,908	17.00	47,936
1994	1,852,899.87	842,384	804,768	1,233,422	17.02	72,469
1995	3,093,049.53	1,338,486	1,278,716	2,123,638	17.04	124,627
1996	263,948.70	108,037	103,213	187,131	17.06	10,969
1997	55,634.71	21,364	20,410	40,788	17.08	2,388
1998	104,669.29	37,350	35,682	79,454	17.10	4,646
1999	243,856.10	79,802	76,238	192,004	17.12	11,215
2001	373,130.83	97,316	92,970	317,474	17.15	18,512
2002	21,382.71	4,782	4,568	18,953	17.16	1,104
2003	647,523.12	117,668	112,414	599,861	17.18	34,916
2004	3,815,675.97	521,717	498,420	3,698,824	17.19	215,173
2005	651,271.23	56,022	53,521	662,877	17.21	38,517
2006	2,164,953.18	65,966	63,020	2,318,428	17.22	134,636
	39,374,273.69	18,994,586	18,146,387	25,165,313		1,484,106

COLSTRIP 4
INTERIM SURVIVOR CURVE.. IOWA 70-R2
PROBABLE RETIREMENT YEAR.. 6-2026
NET SALVAGE PERCENT.. -10

1986	23,513,859.27	13,139,545	13,058,299	12,806,946	18.65	686,700
1987	50,678.32	27,639	27,468	28,278	18.68	1,514
1988	21,587.45	11,467	11,396	12,350	18.71	660
1989	45,279.81	23,350	23,206	26,602	18.75	1,419
1990	33,531.16	16,760	16,656	20,228	18.78	1,077
1991	47,229.85	22,807	22,666	29,287	18.81	1,557
1992	32,776.89	15,244	15,150	20,905	18.84	1,110
1993	39,894.13	17,808	17,698	26,186	18.86	1,388
1994	534,625.29	227,766	226,358	361,730	18.89	19,149

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 4						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. -10						
1995	1,010,371.83	408,999	406,470	704,939	18.91	37,279
1996	2,344,706.93	895,233	889,697	1,689,481	18.94	89,202
1997	43,587.28	15,582	15,486	32,460	18.96	1,712
1998	105,101.37	34,811	34,596	81,016	18.99	4,266
1999	243,856.09	73,901	73,444	194,798	19.01	10,247
2000	462,965.24	126,348	125,567	383,695	19.03	20,163
2001	406,675.49	97,655	97,051	350,292	19.05	18,388
2002	438,746.02	89,816	89,261	393,360	19.07	20,627
2003	1,608,595.69	266,834	265,184	1,504,271	19.09	78,799
2004	1,835,848.72	227,792	226,383	1,793,051	19.11	93,828
2005	1,344,136.28	104,829	104,181	1,374,369	19.12	71,881
2006	3,235,958.19	88,989	88,438	3,471,116	19.14	181,354
	37,400,011.30	15,933,175	15,834,655	25,305,360		1,342,320

COLSTRIP 1-2
INTERIM SURVIVOR CURVE.. IOWA 70-R2
PROBABLE RETIREMENT YEAR.. 6-2019
NET SALVAGE PERCENT.. -10

1975	1,943.25	1,516	1,573	565	12.00	47
1976	2,751,994.12	2,127,814	2,207,707	819,487	12.02	68,177
1977	347,957.00	266,434	276,438	106,315	12.04	8,830
1978	72,998.06	55,317	57,394	22,904	12.06	1,899
1979	96,854.75	72,597	75,323	31,217	12.08	2,584
1980	8,336.67	6,178	6,410	2,760	12.09	228
1981	21,340.22	15,617	16,203	7,271	12.11	600
1983	43,554.95	31,012	32,176	15,734	12.14	1,296
1985	14,558.49	10,043	10,420	5,594	12.17	460
1986	19,691.83	13,350	13,851	7,810	12.18	641
1987	236,775.63	157,470	163,383	97,070	12.19	7,963
1988	22,024.04	14,340	14,879	9,347	12.21	766
1989	53,470.22	34,043	35,321	23,496	12.22	1,923
1990	4,375.71	2,718	2,820	1,993	12.23	163
1991	20,036.15	12,111	12,566	9,474	12.24	774

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 1-2						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. -10						
1992	57,648.92	33,812	35,082	28,332	12.25	2,313
1993	6,045.11	3,429	3,558	3,092	12.26	252
1995	3,992.29	2,090	2,168	2,224	12.28	181
1996	61,858.34	30,844	32,002	36,042	12.29	2,933
	3,845,455.75	2,890,735	2,999,274	1,230,727		102,030
COLSTRIP 3-4						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. -10						
1987	2,887.52	1,575	29,756-	32,932	18.68	1,763
1988	1,840.09	977	18,458-	20,482	18.71	1,095
1989	0.04					
1990	312.22	156	2,947-	3,290	18.78	175
1991	60.22	29	548-	614	18.81	33
1992	2,288.39	1,064	20,102-	22,619	18.84	1,201
1993	3,118.18	1,392	26,298-	29,728	18.86	1,576
2002	2,866.38	587	11,090-	14,243	19.07	747
	13,373.04	5,780	109,199-	123,908		6,590
ENCOGEN						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 6-2022						
NET SALVAGE PERCENT.. -10						
2000	20,328,750.93	6,560,901	12,259,410	10,102,216	15.22	663,746

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FREDERICKSON 1						
INTERIM SURVIVOR CURVE.. IOWA 70-R2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
2004	15,800,824.04	1,437,401	1,361,602	16,019,304	26.61	602,003
	156,677,057.88	65,243,008	69,332,631	103,012,132		6,246,077
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					16.5	3.99

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 1						
INTERIM SURVIVOR CURVE.. IOWA 70-S2						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. 0						
1975	5,763,255.12	4,148,391	4,521,508	1,241,747	12.00	103,479
1976	571,829.32	407,829	444,510	127,319	12.03	10,583
1978	82,652.92	57,758	62,953	19,700	12.10	1,628
1979	130,536.89	90,201	98,314	32,223	12.13	2,656
1980	3,513.04	2,399	2,615	898	12.16	74
1981	40,964.07	27,618	30,102	10,862	12.19	891
1982	21,797.43	14,497	15,801	5,996	12.22	491
1983	8,519.03	5,584	6,086	2,433	12.25	199
1984	5.22	3	3	2	12.27	
1985	46,709.66	29,661	32,329	14,381	12.29	1,170
1986	129,637.63	80,816	88,085	41,553	12.32	3,373
1987	3,378.74	2,065	2,251	1,128	12.34	91
1988	13,080.25	7,834	8,539	4,541	12.35	368
1989	17,780.02	10,405	11,341	6,439	12.37	521
1990	62,758.12	35,804	39,024	23,734	12.39	1,916
1991	29,736.15	16,507	17,992	11,744	12.40	947
1992	8,126.56	4,375	4,768	3,359	12.42	270
1993	20,388.90	10,608	11,562	8,827	12.43	710
1994	19,123.19	9,581	10,443	8,680	12.44	698
1995	31,994.99	15,354	16,735	15,260	12.45	1,226
1996	18,707.79	8,551	9,320	9,388	12.46	753
1997	3,286.59	1,420	1,548	1,739	12.47	139
1999	1,551.50	582	634	918	12.48	74
2001	55,612.62	17,001	18,530	37,083	12.49	2,969
2002	62,487.69	16,553	18,041	44,447	12.49	3,559
2003	3,753.16	822	896	2,857	12.49	229
2004	32.32	5	5	27	12.50	2
2005	6,533.69	700	763	5,771	12.50	462
2006	22,629.05	871	950	21,679	12.50	1,734
	7,180,381.66	5,023,795	5,475,648	1,704,735		141,212

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 2						
INTERIM SURVIVOR CURVE.. IOWA 70-S2						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. 0						
1976	3,793,866.00	2,705,785	2,753,421	1,040,445	12.03	86,488
1979	90,039.75	62,217	63,312	26,728	12.13	2,203
1980	6,837.03	4,668	4,750	2,087	12.16	172
1981	519.74	350	356	164	12.19	13
1982	21,172.41	14,082	14,330	6,842	12.22	560
1983	8,496.92	5,570	5,668	2,829	12.25	231
1984	5.22	3	3	2	12.27	
1985	46,805.64	29,722	30,245	16,561	12.29	1,348
1986	123,778.84	77,164	78,523	45,256	12.32	3,673
1987	2,883.87	1,763	1,794	1,090	12.34	88
1988	13,295.47	7,963	8,103	5,192	12.35	420
1989	17,780.03	10,405	10,588	7,192	12.37	581
1990	42,917.49	24,484	24,915	18,002	12.39	1,453
1991	29,736.10	16,507	16,798	12,938	12.40	1,043
1992	8,126.51	4,375	4,452	3,675	12.42	296
1993	20,388.87	10,608	10,795	9,594	12.43	772
1994	19,123.13	9,581	9,750	9,373	12.44	753
1995	1,234.94	593	603	632	12.45	51
1996	18,707.79	8,551	8,702	10,006	12.46	803
1997	0.56			1	12.47	
1999	0.48					
2000	54,404.99	18,634	18,962	35,443	12.48	2,840
2002	678,398.82	179,708	182,872	495,527	12.49	39,674
2003	43,221.94	9,461	9,627	33,595	12.49	2,690
2004	32.32	5	5	27	12.50	2
2005	6,533.69	700	712	5,822	12.50	466
2006	22,681.57	873	889	21,793	12.50	1,743
	5,070,990.12	3,203,772	3,260,175	1,810,816		148,363

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 3						
INTERIM SURVIVOR CURVE.. IOWA 70-S2						
PROBABLE RETIREMENT YEAR.. 6-2024						
NET SALVAGE PERCENT.. 0						
1984	6,167,315.71	3,503,035	3,598,768	2,568,548	16.96	151,447
1985	84,230.39	46,857	48,138	36,092	17.01	2,122
1986	37,735.08	20,532	21,093	16,642	17.06	975
1987	13,411.07	7,127	7,322	6,089	17.10	356
1988	4,745.59	2,458	2,525	2,221	17.14	130
1989	1,848.44	931	956	892	17.18	52
1992	624.24	284	292	332	17.28	19
1993	30,838.67	13,501	13,870	16,969	17.31	980
1994	18,089.45	7,570	7,777	10,312	17.34	595
1995	2,395.53	954	980	1,416	17.36	82
1996	7,907.78	2,976	3,057	4,851	17.38	279
1997	10,123.37	3,576	3,674	6,449	17.40	371
2003	64,645.05	10,789	11,084	53,561	17.47	3,066
2006	23,771.36	661	679	23,092	17.49	1,320
	6,467,681.73	3,621,251	3,720,215	2,747,466		161,794

COLSTRIP 4						
INTERIM SURVIVOR CURVE.. IOWA 70-S2						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1986	5,532,401.78	2,869,104	2,903,909	2,628,493	18.90	139,074
1987	10,126.65	5,119	5,181	4,946	18.96	261
1988	4,731.29	2,326	2,354	2,377	19.02	125
1989	1,351.38	645	653	698	19.07	37
1992	624.23	268	271	353	19.20	18
1993	29,047.48	11,970	12,115	16,932	19.23	880
1995	2,395.49	894	905	1,490	19.30	77
1996	7,871.97	2,769	2,803	5,069	19.33	262
2000	7,344.72	1,843	1,865	5,480	19.41	282
2003	64,645.05	9,858	9,978	54,667	19.45	2,811
2006	8,218.37	205	207	8,011	19.48	411
	5,668,758.41	2,905,001	2,940,241	2,728,516		144,238

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 1-2						
INTERIM SURVIVOR CURVE.. IOWA 70-S2						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. 0						
1975	1,589,634.94	1,144,219	1,168,287	421,348	12.00	35,112
1976	139,330.48	99,370	101,460	37,870	12.03	3,148
1977	79,114.71	55,855	57,030	22,085	12.07	1,830
1978	68,272.04	47,709	48,712	19,560	12.10	1,617
1979	62,215.13	42,991	43,895	18,320	12.13	1,510
1980	10,106.17	6,900	7,045	3,061	12.16	252
1981	146,761.69	98,947	101,029	45,733	12.19	3,752
1982	14,366.65	9,555	9,756	4,611	12.22	377
1983	21,628.45	14,177	14,475	7,153	12.25	584
1984	9,576.78	6,182	6,312	3,265	12.27	266
1985	2,007.71	1,275	1,302	706	12.29	57
1986	3,080.19	1,920	1,960	1,120	12.32	91
1987	32,123.85	19,637	20,050	12,074	12.34	978
1988	44,514.38	26,660	27,221	17,293	12.35	1,400
1989	13,953.38	8,166	8,338	5,615	12.37	454
1990	22,601.96	12,894	13,165	9,437	12.39	762
1991	20,412.12	11,331	11,569	8,843	12.40	713
1992	5,436.66	2,927	2,989	2,448	12.42	197
1993	14,199.28	7,388	7,543	6,656	12.43	535
1997	5,102.55	2,205	2,251	2,852	12.47	229
1998	28,741.40	11,649	11,894	16,847	12.47	1,351
1999	42,142.76	15,820	16,154	25,989	12.48	2,082
2000	53.00	18	18	35	12.48	3
	2,375,376.28	1,647,795	1,682,455	692,921		57,300

COLSTRIP 3-4

INTERIM SURVIVOR CURVE.. IOWA 70-S2

PROBABLE RETIREMENT YEAR.. 6-2026

NET SALVAGE PERCENT.. 0

1984	3,235,106.67	1,755,369	1,877,093	1,358,014	18.78	72,312
1986	4,189,433.03	2,172,640	2,323,300	1,866,133	18.90	98,737
1987	33,048.20	16,706	17,864	15,184	18.96	801
1988	56,551.22	27,806	29,734	26,817	19.02	1,410

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 3-4						
INTERIM SURVIVOR CURVE.. IOWA 70-S2						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1989	21,989.74	10,498	11,226	10,764	19.07	564
1990	17,735.13	8,204	8,773	8,962	19.11	469
1991	12,774.85	5,703	6,099	6,676	19.16	348
1992	876.29	377	403	473	19.20	25
1993	7,324.34	3,018	3,227	4,097	19.23	213
1997	3,370.01	1,108	1,185	2,185	19.36	113
1998	31,824.16	9,694	10,366	21,458	19.38	1,107
1999	42,036.34	11,720	12,533	29,503	19.40	1,521
	7,652,069.98	4,022,843	4,301,803	3,350,266		177,620
ENCOGEN						
INTERIM SURVIVOR CURVE.. IOWA 70-S2						
PROBABLE RETIREMENT YEAR.. 6-2022						
NET SALVAGE PERCENT.. 0						
2000	1,678,558.68	496,853	993,459	685,100	15.46	44,314
FREDERICKSON 1						
INTERIM SURVIVOR CURVE.. IOWA 70-S2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
2004	962,486.71	80,656	82,940	879,547	27.32	32,194
	37,056,303.57	21,001,966	22,456,936	14,599,367		907,035
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					16.1	2.45

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 1						
INTERIM SURVIVOR CURVE.. IOWA 45-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. 0						
1975	128,724.06	87,365	105,537	23,187	11.08	2,093
1976	12,988.53	8,735	10,552	2,437	11.12	219
1978	6,993.65	4,609	5,568	1,426	11.20	127
1979	13,115.77	8,546	10,324	2,792	11.24	248
1981	1,266.66	806	974	293	11.31	26
1982	8,254.27	5,181	6,259	1,995	11.34	176
1986	1,311.35	772	933	378	11.46	33
1988	45,158.26	25,551	30,865	14,293	11.51	1,242
1989	21,591.44	11,947	14,432	7,159	11.53	621
1990	9,739.94	5,258	6,352	3,388	11.55	293
1991	8,188.60	4,302	5,197	2,992	11.57	259
1992	41,344.95	21,074	25,457	15,888	11.59	1,371
1993	19,732.09	9,728	11,751	7,981	11.61	687
1994	42,708.16	20,274	24,491	18,217	11.63	1,566
1995	2,700.13	1,228	1,483	1,217	11.65	104
1996	984.56	427	516	469	11.66	40
1997	156.99	64	77	80	11.68	7
1999	47,237.92	16,845	20,348	26,890	11.71	2,296
2000	14,210.30	4,620	5,581	8,629	11.73	736
2001	55,656.05	16,174	19,538	36,118	11.74	3,076
2002	2,316.94	584	705	1,612	11.75	137
2003	27,191.22	5,653	6,829	20,362	11.77	1,730
2004	25,898.42	4,107	4,961	20,937	11.78	1,777
2005	15,896.39	1,621	1,958	13,938	11.80	1,181
2006	194,753.25	7,147	8,634	186,119	11.81	15,759
	748,119.90	272,618	329,322	418,797		35,804

COLSTRIP 2

INTERIM SURVIVOR CURVE.. IOWA 45-R0.5

PROBABLE RETIREMENT YEAR.. 6-2019

NET SALVAGE PERCENT.. 0

1976	173,908.34	116,953	136,396	37,512	11.12	3,373
1979	3,976.75	2,591	3,022	955	11.24	85

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 2						
INTERIM SURVIVOR CURVE.. IOWA 45-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. 0						
1980	1,369.29	882	1,029	340	11.27	30
1982	8,254.26	5,181	6,042	2,212	11.34	195
1986	1,329.25	783	913	416	11.46	36
1988	45,158.26	25,551	29,799	15,359	11.51	1,334
1989	21,591.43	11,947	13,933	7,658	11.53	664
1990	9,739.91	5,258	6,132	3,608	11.55	312
1991	1,287.10	676	788	499	11.57	43
1992	31,666.59	16,140	18,823	12,844	11.59	1,108
1993	20,941.77	10,324	12,040	8,902	11.61	767
1994	42,708.01	20,273	23,643	19,065	11.63	1,639
1995	2,700.13	1,228	1,432	1,268	11.65	109
1996	984.56	427	498	487	11.66	42
1997	156.99	64	75	82	11.68	7
1999	47,237.81	16,845	19,646	27,592	11.71	2,356
2000	14,210.29	4,620	5,388	8,822	11.73	752
2001	55,657.06	16,174	18,863	36,794	11.74	3,134
2002	26,288.28	6,627	7,729	18,559	11.75	1,579
2003	27,190.21	5,653	6,593	20,597	11.77	1,750
2004	25,892.36	4,107	4,790	21,102	11.78	1,791
2005	15,902.45	1,622	1,892	14,010	11.80	1,187
2006	194,749.21	7,147	8,334	186,415	11.81	15,785
	772,900.31	281,073	327,800	445,098		38,078

COLSTRIP 3
INTERIM SURVIVOR CURVE.. IOWA 45-R0.5
PROBABLE RETIREMENT YEAR.. 6-2024
NET SALVAGE PERCENT.. 0

1984	254,187.37	133,626	160,106	94,081	15.30	6,149
1985	16,047.01	8,269	9,908	6,139	15.35	400
1986	2,176.07	1,097	1,314	862	15.41	56
1987	39,734.23	19,565	23,442	16,292	15.46	1,054
1988	12,879.17	6,183	7,408	5,471	15.51	353
1989	23,511.56	10,978	13,154	10,358	15.56	666

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 3						
INTERIM SURVIVOR CURVE.. IOWA 45-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2024						
NET SALVAGE PERCENT.. 0						
1990	1,171.19	531	636	535	15.60	34
1991	1,048.93	460	551	498	15.64	32
1993	14,695.68	5,981	7,166	7,530	15.72	479
1994	33,564.91	13,070	15,660	17,905	15.76	1,136
1995	6,613.54	2,450	2,936	3,678	15.80	233
1996	5,435.53	1,906	2,284	3,152	15.83	199
1997	3,151.50	1,036	1,241	1,911	15.87	120
1998	15,509.76	4,741	5,681	9,829	15.90	618
1999	24,270.29	6,808	8,157	16,113	15.93	1,011
2000	1,108.45	281	337	771	15.96	48
2001	38,463.83	8,608	10,314	28,150	15.99	1,760
2003	18,395.13	2,873	3,442	14,953	16.04	932
2004	17,185.15	2,011	2,409	14,776	16.07	919
2005	14,041.02	1,033	1,238	12,803	16.10	795
2006	132,161.53	3,436	4,117	128,045	16.12	7,943
	675,351.85	234,943	281,501	393,852		24,937

COLSTRIP 4						
INTERIM SURVIVOR CURVE.. IOWA 45-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1986	495,604.73	236,304	288,331	207,274	16.88	12,279
1987	39,734.22	18,480	22,549	17,185	16.94	1,014
1988	4,878.18	2,209	2,695	2,183	17.00	128
1989	23,739.12	10,443	12,742	10,997	17.06	645
1990	1,171.18	499	609	562	17.12	33
1991	1,048.94	432	527	522	17.18	30
1993	11,829.58	4,498	5,488	6,342	17.28	367
1994	18,821.27	6,830	8,334	10,487	17.33	605
1995	6,290.17	2,169	2,647	3,643	17.37	210
1996	5,435.52	1,769	2,159	3,277	17.41	188
1997	3,164.26	963	1,175	1,989	17.46	114
1998	15,492.90	4,372	5,335	10,158	17.50	580

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 4						
INTERIM SURVIVOR CURVE.. IOWA 45-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1999	24,270.24	6,262	7,641	16,629	17.54	948
2000	1,108.45	258	315	793	17.57	45
2001	38,463.83	7,870	9,602	28,862	17.61	1,639
2003	18,396.14	2,607	3,181	15,215	17.68	861
2004	17,189.19	1,822	2,223	14,966	17.71	845
2005	14,042.03	931	1,136	12,906	17.75	727
2006	132,161.53	3,053	3,725	128,437	17.78	7,224
	872,841.48	311,771	380,414	492,427		28,482

COLSTRIP 1-2

INTERIM SURVIVOR CURVE.. IOWA 45-R0.5

PROBABLE RETIREMENT YEAR.. 6-2019

NET SALVAGE PERCENT.. 0

1975	519,192.50	352,376	423,900	95,293	11.08	8,600
1976	629,854.95	423,577	509,554	120,301	11.12	10,818
1977	263,086.06	175,189	210,748	52,338	11.16	4,690
1978	143,493.63	94,562	113,756	29,738	11.20	2,655
1979	63,422.56	41,326	49,714	13,709	11.24	1,220
1980	225,139.31	145,012	174,446	50,693	11.27	4,498
1981	277,816.97	176,692	212,557	65,260	11.31	5,770
1982	221,619.35	139,110	167,346	54,273	11.34	4,786
1983	127,015.24	78,597	94,550	32,465	11.37	2,855
1984	186,185.21	113,480	136,514	49,671	11.40	4,357
1985	231,519.39	138,796	166,969	64,550	11.43	5,647
1986	217,998.56	128,401	154,464	63,535	11.46	5,544
1987	176,378.11	101,929	122,618	53,760	11.48	4,683
1988	150,858.51	85,356	102,681	48,178	11.51	4,186
1989	381,684.78	211,186	254,052	127,633	11.53	11,070
1990	156,929.62	84,711	101,905	55,025	11.55	4,764
1991	329,976.10	173,369	208,559	121,417	11.57	10,494
1992	254,882.56	129,914	156,284	98,599	11.59	8,507
1993	294,477.11	145,177	174,645	119,832	11.61	10,321
1994	502,481.32	238,528	286,944	215,537	11.63	18,533

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 1-2						
INTERIM SURVIVOR CURVE.. IOWA 45-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. 0						
1995	214,008.89	97,331	117,087	96,922	11.65	8,319
1996	154,776.25	67,173	80,808	73,968	11.66	6,344
1997	132,216.57	54,262	65,276	66,941	11.68	5,731
1998	182,466.22	70,158	84,398	98,068	11.70	8,382
1999	178,562.77	63,675	76,600	101,963	11.71	8,707
2000	147,620.32	47,991	57,732	89,888	11.73	7,663
	6,363,662.86	3,577,878	4,304,107	2,059,557		179,144
COLSTRIP 1-4						
INTERIM SURVIVOR CURVE.. IOWA 45-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1984	125,624.66	62,662	80,388	45,237	16.74	2,702
1986	125,908.90	60,033	77,016	48,893	16.88	2,897
	251,533.56	122,695	157,404	94,130		5,599
COLSTRIP 3-4						
INTERIM SURVIVOR CURVE.. IOWA 45-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1975	43,951.88	25,413	31,759	12,193	15.96	764
1976	17,622.28	10,055	12,566	5,056	16.06	315
1977	446.36	251	314	132	16.16	8
1984	862,768.85	430,349	537,806	324,963	16.74	19,412
1985	118,793.05	57,983	72,461	46,332	16.81	2,756
1986	1,404,746.64	669,783	837,026	567,721	16.88	33,633
1987	98,514.06	45,819	57,260	41,254	16.94	2,435
1988	85,969.62	38,927	48,647	37,323	17.00	2,195
1989	124,883.88	54,936	68,653	56,231	17.06	3,296
1990	123,860.93	52,777	65,955	57,906	17.12	3,382
1991	215,815.91	88,787	110,957	104,859	17.18	6,104

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP 3-4						
INTERIM SURVIVOR CURVE.. IOWA 45-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
1992	241,307.23	95,630	119,509	121,798	17.23	7,069
1993	305,726.26	116,237	145,261	160,465	17.28	9,286
1994	329,616.15	119,618	149,486	180,130	17.33	10,394
1995	138,115.11	47,622	59,513	78,602	17.37	4,525
1996	95,861.93	31,203	38,994	56,868	17.41	3,266
1997	76,574.76	23,309	29,129	47,446	17.46	2,717
1998	108,408.68	30,593	38,232	70,177	17.50	4,010
1999	124,816.14	32,203	40,244	84,572	17.54	4,822
2000	112,362.23	26,158	32,690	79,672	17.57	4,535
2002	9,475.01	1,653	2,066	7,409	17.64	420
	4,639,636.96	1,999,306	2,498,528	2,141,109		125,344
ENCOGEN						
INTERIM SURVIVOR CURVE.. IOWA 45-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2022						
NET SALVAGE PERCENT.. 0						
2006	1,100,276.92	31,798	14,249	1,086,028	14.43	75,262
FREDERICKSON 1						
INTERIM SURVIVOR CURVE.. IOWA 45-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
2004	312,867.00	23,747	27,237	285,630	23.85	11,976
2005	23,510.91	1,114	1,278	22,233	23.91	930
	336,377.91	24,861	28,515	307,863		12,906
	15,760,701.75	6,856,943	8,321,840	7,438,861		525,556
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					14.2	3.33

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER BAKER						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -25						
1925	173,607.93	161,651	217,010			
1945	354.36	304	443			
1946	123.98	106	155			
1950	2,040.78	1,702	2,551			
1961	381,564.01	293,614	476,955			
1962	4,538.97	3,463	5,674			
1963	5,339.20	4,035	6,674			
1964	1,215.27	910	1,519			
1968	1,598,462.12	1,147,296	1,998,078			
1969	6,034.20	4,281	7,543			
1970	1,075.23	754	1,344			
1971	8,763.28	6,065	10,954			
1972	10,684.91	7,299	13,356			
1973	9,417.00	6,344	11,771			
1974	544.92	362	681			
1976	5,194.41	3,345	6,493			
1977	74.01	47	93			
1979	463.86	283	580			
1980	5,737.70	3,436	7,172			
1981	2,372.55	1,392	2,966			
1982	385.19	221	481			
1983	22,437.55	12,582	28,047			
1986	15,090.15	7,820	18,863			
1987	18,051.87	9,078	22,565			
1989	93,978.50	44,182	117,473			
1990	5,604.21	2,539	7,005			
1996	15,051.42	4,980	14,628	4,186	29.08	144
1997	2,570.61	789	2,318	895	29.12	31
1999	251,023.30	64,105	188,297	125,482	29.18	4,300
2001	28,373.03	5,607	16,470	18,996	29.24	650
2002	33,095.56	5,502	16,161	25,208	29.27	861
2003	111,163.91	14,826	43,549	95,406	29.29	3,257
2004	186,536.21	18,327	53,832	179,338	29.31	6,119
2005	57,825.34	3,520	10,340	61,942	29.33	2,112
2006	224,827.25	4,721	13,867	267,167	29.35	9,103
	3,283,622.79	1,845,488	3,325,908	778,620		26,577

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER BAKER						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -25						
1959	1,574,203.12	1,232,011	1,967,754			
1961	55,145.03	42,434	68,931			
1964	3,713.03	2,780	4,641			
1967	7,524.00	5,461	9,405			
1968	3,004.66	2,157	3,756			
1969	101,273.68	71,854	126,592			
1970	653.21	458	817			
1971	8,374.05	5,796	10,468			
1972	29,691.42	20,283	37,114			
1973	18,622.53	12,545	23,278			
1974	91,186.43	60,548	113,983			
1975	2,781.98	1,819	3,477			
1977	7,102.95	4,497	8,879			
1979	14,610.69	8,922	18,263			
1981	49,366.27	28,959	61,708			
1982	4,341.55	2,492	5,427			
1983	50,808.35	28,491	63,510			
1984	32,054.27	17,538	40,068			
1985	20,753.06	11,059	25,941			
1986	9,534.95	4,941	11,919			
1987	5,074.73	2,552	6,343			
1988	30,360.88	14,782	37,951			
1989	11,288.88	5,307	14,111			
1991	665,261.15	289,139	831,576			
1994	344,757.69	129,413	430,947			
1997	2,570.61	789	3,061	152	29.12	5
1999	947,442.25	241,953	938,737	245,566	29.18	8,416
2000	39,931.31	9,074	35,206	14,708	29.21	504
2001	264,194.01	52,211	202,570	127,673	29.24	4,366
2002	57,931.34	9,631	37,367	35,047	29.27	1,197
2003	158,683.19	21,164	82,112	116,242	29.29	3,969
2004	121,367.72	11,924	46,263	105,447	29.31	3,598
2005	85,382.26	5,198	20,167	86,561	29.33	2,951
2006	27,018.57	567	2,200	31,573	29.35	1,076
	4,846,009.82	2,358,749	5,294,542	762,969		26,082

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ELECTRON						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -25						
1931	9,727.14	10,499	6,592	5,567	10.68	521
1939	57,294.77	60,976	38,283	33,335	10.83	3,078
1940	1,271.73	1,351	848	742	10.85	68
1941	348.57	369	232	204	10.86	19
1942	2,253.16	2,383	1,496	1,320	10.88	121
1943	98,654.15	104,105	65,361	57,957	10.90	5,317
1946	117.91	124	78	69	10.95	6
1948	8,935.19	9,314	5,848	5,321	10.98	485
1950	103.94	108	68	62	11.02	6
1951	345.47	357	224	208	11.03	19
1952	823.58	849	533	496	11.05	45
1953	383.80	394	247	233	11.06	21
1954	334.78	343	215	203	11.08	18
1955	254.64	260	163	155	11.09	14
1956	7,494.47	7,622	4,785	4,583	11.10	413
1961	3,290.84	3,282	2,061	2,053	11.17	184
1962	336.20	334	210	210	11.19	19
1966	1,675.81	1,631	1,024	1,071	11.24	95
1970	13,924.54	13,237	8,311	9,095	11.28	806
1971	3,690.21	3,484	2,187	2,426	11.29	215
1972	9,164.79	8,594	5,396	6,060	11.30	536
1973	9,421.24	8,769	5,506	6,271	11.31	554
1974	193.53	179	112	130	11.32	11
1975	790.45	724	455	533	11.33	47
1977	5,204.02	4,682	2,940	3,565	11.35	314
1978	3,707.63	3,303	2,074	2,561	11.36	225
1981	2,672.83	2,304	1,447	1,894	11.38	166
1983	12,658.20	10,630	6,674	9,149	11.40	803
1984	205,649.20	170,252	106,891	150,171	11.40	13,173
1985	22,676.43	18,481	11,603	16,743	11.41	1,467
1986	10,103.88	8,096	5,083	7,547	11.42	661
1987	29,037.90	22,853	14,348	21,949	11.42	1,922
1988	1,011,918.08	780,568	490,071	774,827	11.43	67,789
1989	142,453.08	107,499	67,492	110,574	11.44	9,666
1990	24,918.59	18,371	11,534	19,614	11.44	1,715

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ELECTRON						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -25						
1991	11,354.78	8,151	5,118	9,075	11.45	793
1992	10,474.80	7,310	4,589	8,505	11.45	743
1993	141,594.13	95,629	60,040	116,953	11.46	10,205
1999	246,013.65	121,408	76,225	231,292	11.48	20,147
2000	144,570.94	65,328	41,015	139,699	11.48	12,169
2001	30,090.58	12,160	7,635	29,978	11.49	2,609
2002	12,163.85	4,279	2,686	12,519	11.49	1,090
2003	9,130.24	2,665	1,673	9,740	11.49	848
2005	46,589.40	6,726	4,223	54,014	11.49	4,701
2006	106,244.75	5,538	3,477	129,329	11.50	11,246
	2,460,057.87	1,715,521	1,077,073	1,998,002		175,070
SNOQUALMIE #1						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. -25						
1912	84,871.65	78,909	89,314	16,776	24.73	678
1914	10,073.88	9,302	10,529	2,063	25.11	82
1915	316.13	291	329	66	25.29	3
1927	713.37	627	710	182	27.47	7
1933	346.13	296	335	98	28.52	3
1936	777.40	656	743	229	29.04	8
1938	4,319.81	3,606	4,081	1,319	29.38	45
1939	432.34	359	406	134	29.54	5
1940	7,698.66	6,358	7,196	2,427	29.71	82
1943	474.75	385	436	157	30.21	5
1945	457.12	366	414	157	30.53	5
1948	3,716.75	2,921	3,306	1,340	31.01	43
1950	2,371.80	1,838	2,080	885	31.32	28
1951	175.29	135	153	66	31.48	2
1952	318.52	243	275	123	31.63	4
1953	367.43	278	315	144	31.78	5
1961	3,595.92	2,536	2,870	1,625	32.96	49

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SNOQUALMIE #1						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. -25						
1962	1,493.17	1,042	1,179	687	33.10	21
1969	154,557.59	99,207	112,289	80,908	34.03	2,378
1970	12,461.39	7,890	8,930	6,647	34.15	195
1971	59,379.00	37,060	41,947	32,277	34.27	942
1972	29,389.06	18,063	20,445	16,291	34.40	474
1973	125,188.05	75,739	85,726	70,759	34.52	2,050
1974	11,882.29	7,073	8,006	6,847	34.63	198
1975	1,207.08	706	799	710	34.75	20
1977	3,244.94	1,830	2,071	1,985	34.97	57
1978	2,514.35	1,390	1,573	1,570	35.08	45
1979	28,238.10	15,287	17,303	17,995	35.19	511
1980	7,708.67	4,083	4,621	5,015	35.29	142
1981	69,307.88	35,875	40,606	46,029	35.39	1,301
1983	25,315.05	12,458	14,101	17,543	35.59	493
1984	19,573.21	9,373	10,609	13,858	35.69	388
1985	12,850.92	5,977	6,765	9,299	35.78	260
1987	110,420.87	48,157	54,507	83,519	35.96	2,323
1988	1,387,773.99	584,426	661,490	1,073,227	36.04	29,779
1989	86,830.18	35,210	39,853	68,685	36.12	1,902
1990	361,457.83	140,697	159,250	292,572	36.20	8,082
1991	68,022.77	25,330	28,670	56,358	36.28	1,553
1993	57,763.30	19,437	22,000	50,204	36.43	1,378
1995	11,594.00	3,455	3,911	10,582	36.57	289
1996	100,673.96	27,950	31,635	94,207	36.63	2,572
1997	8,090.70	2,075	2,349	7,764	36.69	212
1999	27,477.82	5,801	6,566	27,781	36.81	755
2002	107,526.56	14,583	16,506	117,902	36.96	3,190
2003	7,610.77	822	930	8,583	37.01	232
2004	216,097.22	17,072	19,323	250,799	37.05	6,769
2005	304,770.69	14,819	16,773	364,190	37.10	9,816
2006	9,407.26	156	177	11,582	37.13	312
	3,550,855.62	1,382,149	1,564,402	2,874,166		79,693

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SNOQUALMIE #2						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. -25						
1912	33,862.47	31,484	27,769	14,559	24.73	589
1928	1,549.04	1,356	1,196	740	27.65	27
1939	283.25	235	207	147	29.54	5
1958	515,349.73	374,208	330,059	314,128	32.53	9,657
1959	5,491.01	3,950	3,484	3,380	32.67	103
1962	26.24	18	16	17	33.10	1
1970	195.03	123	108	136	34.15	4
1971	1,540.77	962	848	1,078	34.27	31
1972	33.24	20	18	24	34.40	1
1973	11,236.99	6,798	5,996	8,050	34.52	233
1974	112.74	67	59	82	34.63	2
1977	7,313.77	4,124	3,637	5,505	34.97	157
1980	856.49	454	400	671	35.29	19
1983	12,532.72	6,168	5,441	10,225	35.59	287
1985	169.54	79	70	142	35.78	4
1986	1,349.04	608	536	1,150	35.87	32
1992	20,907.94	7,414	6,539	19,596	36.36	539
2000	10,600.18	1,984	1,750	11,500	36.86	312
2001	2,283.84	370	326	2,529	36.92	68
2004	8,579.99	678	599	10,126	37.05	273
2006	17,728.46	295	260	21,901	37.13	590
	652,002.48	441,395	389,318	425,686		12,934
	14,792,548.58	7,743,302	11,651,243	6,839,443		320,356
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					21.3	2.17

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 332 RESERVOIRS, DAMS & WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER BAKER						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -25						
1925	3,281,595.96	3,055,576	4,101,995			
1940	481.34	423	602			
1941	1,047.28	916	1,309			
1942	1,679.21	1,462	2,099			
1948	14,507.86	12,239	18,135			
1956	1,478.48	1,184	1,848			
1957	15,870.03	12,615	19,838			
1959	17,396.57	13,615	21,746			
1960	3,244,948.54	2,518,486	4,056,186			
1961	418.80	322	524			
1963	2,859.20	2,161	3,574			
1964	18,029.82	13,498	22,537			
1965	1,252.10	928	1,565			
1966	7,493.30	5,497	9,367			
1967	17,130.82	12,435	21,414			
1968	1,503,031.22	1,078,801	1,878,789			
1969	194,747.15	138,173	243,434			
1970	5,344.20	3,746	6,680			
1971	14,775.48	10,226	18,469			
1978	17,929.31	11,152	22,412			
1979	973.78	595	1,217			
1980	3,606.52	2,160	4,508			
1987	34,737.25	17,468	43,422			
1993	100,149.72	39,672	125,187			
1994	109,379.89	41,058	136,725			
1997	746,946.65	229,313	798,224	135,459	29.12	4,652
1999	69,860.73	17,841	62,103	25,223	29.18	864
2000	630,628.48	143,310	498,853	289,433	29.21	9,909
2001	1,698,723.74	335,710	1,168,587	954,818	29.24	32,655
2002	2,032.11	338	1,177	1,363	29.27	47
2003	24,228.20	3,231	11,247	19,038	29.29	650
2006	628,628.59	13,201	45,951	739,835	29.35	25,207
	12,411,912.33	7,737,352	13,349,724	2,165,169		73,984

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 332 RESERVOIRS, DAMS & WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER BAKER						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -25						
1959	34,748,886.26	27,195,347	43,436,108			
1961	4,789.52	3,686	5,987			
1962	1,327.03	1,012	1,659			
1963	113,481.24	85,763	141,852			
1965	103,003.78	76,352	128,755			
1966	106,907.79	78,430	133,635			
1967	15,298.70	11,105	19,123			
1968	10,728.90	7,701	13,411			
1969	23,131.03	16,411	28,914			
1970	8,478.04	5,943	10,598			
1971	21,527.39	14,900	26,909			
1973	71,332.37	48,051	89,165			
1974	17,362.61	11,529	21,703			
1978	5,304.86	3,300	6,631			
1979	9,687.85	5,916	12,110			
1980	82,137.56	49,190	102,672			
1981	53,877.57	31,606	67,347			
1982	99.94	57	125			
1985	53,620.06	28,573	67,025			
1986	11,169.44	5,789	13,962			
1987	36,947.58	18,580	46,184			
1989	145,866.27	68,575	182,333			
1990	46,385.53	21,013	57,982			
1991	4,088,045.08	1,776,767	5,110,056			
1992	84,992.29	35,336	106,240			
1993	225,973.16	89,514	282,466			
1996	1,545,111.80	511,239	1,861,210	70,180	29.08	2,413
1998	206,437.64	58,164	211,751	46,296	29.15	1,588
1999	1,347,856.02	344,209	1,253,123	431,697	29.18	14,794
2000	4,421.01	1,005	3,659	1,867	29.21	64
2001	36,677.82	7,248	26,387	19,460	29.24	666
2002	987,807.99	164,223	597,868	636,892	29.27	21,759
2003	48,107.09	6,416	23,358	36,776	29.29	1,256
2004	2,108,158.14	207,127	754,065	1,881,133	29.31	64,181
2005	218,322.01	13,290	48,383	224,520	29.33	7,655

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 332 RESERVOIRS, DAMS & WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER BAKER						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -25						
2006	1,456,370.34	30,584	111,344	1,709,119	29.35	58,232
	48,049,631.71	31,033,951	55,004,100	5,057,940		172,608
ELECTRON						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -25						
1912	175,390.44	193,806	116,547	102,691	10.26	10,009
1930	16,077.84	17,382	10,453	9,644	10.66	905
1937	637.57	681	410	387	10.79	36
1939	69,657.20	74,133	44,581	42,491	10.83	3,923
1943	363,991.21	384,102	230,983	224,006	10.90	20,551
1947	594.07	621	373	370	10.97	34
1948	4,413.75	4,601	2,767	2,750	10.98	250
1955	10,488.03	10,703	6,436	6,674	11.09	602
1956	171.56	174	105	109	11.10	10
1957	64,493.40	65,348	39,298	41,319	11.12	3,716
1958	29,500.50	29,781	17,909	18,967	11.13	1,704
1959	18,029.32	18,126	10,900	11,637	11.15	1,044
1960	938.88	940	565	609	11.16	55
1961	32,746.26	32,656	19,638	21,295	11.17	1,906
1962	20,844.82	20,691	12,443	13,613	11.19	1,217
1963	77,348.15	76,430	45,962	50,723	11.20	4,529
1964	21.39	21	13	14	11.21	1
1965	60,755.13	59,456	35,754	40,190	11.22	3,582
1966	11,987.60	11,667	7,016	7,969	11.24	709
1968	65,040.00	62,593	37,641	43,659	11.26	3,877
1969	125,213.64	119,782	72,032	84,485	11.27	7,496
1970	50,300.67	47,817	28,755	34,121	11.28	3,025
1971	35,571.84	33,589	20,199	24,266	11.29	2,149
1972	29,103.68	27,292	16,412	19,968	11.30	1,767
1973	73,156.29	68,090	40,947	50,498	11.31	4,465
1975	168,049.83	153,934	92,570	117,492	11.33	10,370

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 332 RESERVOIRS, DAMS & WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ELECTRON						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -25						
1976	97,409.59	88,460	53,196	68,566	11.34	6,046
1977	98,447.91	88,579	53,268	69,792	11.35	6,149
1978	239,181.00	213,110	128,156	170,820	11.36	15,037
1979	26,108.25	23,021	13,844	18,791	11.37	1,653
1980	222,503.95	194,079	116,711	161,419	11.37	14,197
1981	1,383.54	1,193	717	1,012	11.38	89
1982	1,611.37	1,372	825	1,189	11.39	104
1984	12,990,727.29	10,754,698	6,467,443	9,770,966	11.40	857,102
1985	15,996,121.28	13,036,839	7,839,831	12,155,321	11.41	1,065,322
1988	566,773.16	437,195	262,911	445,555	11.43	38,981
1989	1,075,782.48	811,812	488,191	856,537	11.44	74,872
1990	685,263.55	505,211	303,814	552,765	11.44	48,319
1991	358,755.00	257,541	154,875	293,569	11.45	25,639
1992	530,158.00	369,984	222,494	440,204	11.45	38,446
1993	1,577,514.20	1,065,414	640,697	1,331,196	11.46	116,160
1994	78,740.10	51,309	30,855	67,570	11.46	5,896
1995	641,164.68	400,888	241,078	560,378	11.47	48,856
1996	915,902.58	546,908	328,888	815,990	11.47	71,141
1998	2,084,434.98	1,107,617	666,076	1,939,468	11.48	168,943
1999	1,037,532.42	512,022	307,910	989,006	11.48	86,150
2000	165,153.65	74,629	44,879	161,563	11.48	14,073
2001	1,901.12	768	462	1,914	11.49	167
2002	527,570.68	185,573	111,596	547,867	11.49	47,682
2003	508,427.06	148,397	89,240	546,294	11.49	47,545
2004	551,547.76	123,202	74,089	615,346	11.49	53,555
2005	1,176,318.81	169,831	102,129	1,368,270	11.49	119,084
2006	1,871,695.60	97,562	58,670	2,280,950	11.50	198,343
	45,532,653.08	32,781,630	19,713,554	37,202,265		3,257,483

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 332 RESERVOIRS, DAMS & WATERWAYS

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SNOQUALMIE #1						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. -25						
1912	79,460.56	73,878	67,601	31,725	24.73	1,283
1933	36,947.79	31,632	28,944	17,241	28.52	605
1940	2,116.38	1,748	1,599	1,046	29.71	35
1941	4,224.82	3,469	3,174	2,107	29.88	71
1943	540.85	439	402	274	30.21	9
1944	3,152.30	2,543	2,327	1,613	30.37	53
1945	83.85	67	61	44	30.53	1
1951	129.29	99	91	71	31.48	2
1958	1,952.84	1,418	1,298	1,143	32.53	35
1960	3,822.67	2,724	2,493	2,285	32.81	70
1961	305.22	215	197	185	32.96	6
1967	11,347.28	7,478	6,843	7,341	33.77	217
1970	5,748.00	3,639	3,330	3,855	34.15	113
1972	4,975.10	3,058	2,798	3,421	34.40	99
1973	23,291.65	14,091	12,893	16,222	34.52	470
1974	5,675.92	3,379	3,092	4,003	34.63	116
1989	942.98	382	350	829	36.12	23
1990	3,531.81	1,375	1,258	3,157	36.20	87
2003	28,841.58	3,115	2,850	33,202	37.01	897
2004	367,903.07	29,064	26,594	433,285	37.05	11,695
	584,993.96	183,813	168,195	563,049		15,887

SNOQUALMIE #2
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5
PROBABLE RETIREMENT YEAR.. 6-2044
NET SALVAGE PERCENT.. -25

1912	264,199.37	245,639	213,142	117,107	24.73	4,735
1942	106.67	87	75	58	30.04	2
1943	131.24	107	93	71	30.21	2
1944	2,788.96	2,250	1,952	1,534	30.37	51
1958	578,629.68	420,157	364,572	358,715	32.53	11,027
1959	1,514.06	1,089	945	948	32.67	29
1963	5,988.11	4,136	3,589	3,896	33.23	117

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 332 RESERVOIRS, DAMS & WATERWAYS

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SNOQUALMIE #2						
INTERIM SURVIVOR CURVE.. IOWA 100-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. -25						
1966	2,423.97	1,617	1,403	1,627	33.64	48
1968	3,256.79	2,119	1,839	2,232	33.90	66
1973	7,418.30	4,488	3,894	5,379	34.52	156
1975	185.49	109	95	137	34.75	4
1981	240.25	124	108	192	35.39	5
1989	4,116.83	1,669	1,448	3,698	36.12	102
1990	1,095.69	426	370	1,000	36.20	28
2000	140,819.57	26,351	22,864	153,160	36.86	4,155
2001	166,987.76	27,031	23,454	185,281	36.92	5,018
	1,179,902.74	737,399	639,843	835,035		25,545
	107,759,093.82	72,474,145	88,875,416	45,823,458		3,545,507
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					12.9	3.29

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 333 WATER WHEELS, TURBINES & GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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LOWER BAKER
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5
PROBABLE RETIREMENT YEAR.. 6-2036
NET SALVAGE PERCENT.. 0

1925	2,390.67	1,837	2,391			
1940	73.46	52	73			
1953	26,531.01	17,120	26,531			
1961	1,276,684.90	768,437	1,276,685			
1968	558,544.67	311,891	558,545			
1999	778,584.71	154,160	308,714	469,871	27.74	16,938
2001	7,334,648.30	1,124,402	2,251,680	5,082,968	27.84	182,578
2002	28,082.47	3,631	7,271	20,811	27.88	746
	10,005,540.19	2,381,530	4,431,890	5,573,650		200,262

UPPER BAKER
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5
PROBABLE RETIREMENT YEAR.. 6-2036
NET SALVAGE PERCENT.. 0

1959	4,055,867.42	2,487,058	5,733,000	1,677,133-		
1989	945,391.43	343,933	792,812	152,579		
1990	963,989.57	337,686	778,411	185,579		
1996	178,728.05	45,808	105,594	73,134		
1997	2,346,414.97	558,212	1,286,753	1,059,662		
1998	179,543.10	39,230	90,430	89,113		
	8,669,934.54	3,811,927	8,787,000	117,066-		

ELECTRON
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5
PROBABLE RETIREMENT YEAR.. 6-2018
NET SALVAGE PERCENT.. 0

1939	38,363.67	32,195	22,543	15,821	10.01	1,581
1942	4,240.96	3,535	2,475	1,766	10.15	174
1943	180,325.18	149,940	104,989	75,336	10.19	7,393
1951	12,363.27	10,060	7,044	5,319	10.49	507
1952	27,493.11	22,300	15,615	11,878	10.53	1,128

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 333 WATER WHEELS, TURBINES & GENERATORS

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ELECTRON						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. 0						
1960	4,358.08	3,434	2,404	1,954	10.75	182
1964	935.23	723	506	429	10.85	40
1967	9,156.84	6,973	4,883	4,274	10.91	392
1968	38,578.20	29,208	20,451	18,127	10.93	1,658
1969	38,835.04	29,223	20,462	18,373	10.95	1,678
1970	10,302.93	7,706	5,396	4,907	10.96	448
1976	2,169.09	1,550	1,085	1,084	11.06	98
1977	107.17	76	53	54	11.07	5
1978	7,070.73	4,959	3,472	3,599	11.08	325
1991	81,005.95	45,849	32,104	48,902	11.21	4,362
1993	29,505.72	15,712	11,002	18,504	11.23	1,648
1995	155,866.53	76,873	53,827	102,040	11.24	9,078
2004	148,642.06	26,220	18,359	130,283	11.30	11,529
2006	562,322.49	23,336	16,340	545,982	11.31	48,274
	1,351,642.25	489,872	343,010	1,008,632		90,500

SNOQUALMIE #1

INTERIM SURVIVOR CURVE.. IOWA 70-R1.5

PROBABLE RETIREMENT YEAR.. 6-2044

NET SALVAGE PERCENT.. 0

1912	127,322.43	103,653	127,322			
1940	7,235.89	4,918	6,050	1,186	22.02	54
1942	1,703.96	1,140	1,402	302	22.67	13
1944	956.77	630	775	182	23.32	8
1953	23,714.89	14,376	17,686	6,029	26.11	231
1958	14.31	8	10	4	27.53	
1959	907.17	516	635	272	27.80	10
1960	1,698.97	956	1,176	523	28.06	19
1961	595.00	331	407	188	28.32	7
1962	454.25	250	308	146	28.57	5
1963	3,438.56	1,867	2,297	1,142	28.82	40
1965	10,848.57	5,743	7,065	3,784	29.30	129
1966	327.43	171	210	117	29.54	4

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 333 WATER WHEELS, TURBINES & GENERATORS

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SNOQUALMIE #1						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. 0						
1967	469.63	242	298	172	29.76	6
1969	10,299.15	5,157	6,344	3,955	30.20	131
1970	3,306.98	1,631	2,006	1,301	30.41	43
1971	40,991.86	19,906	24,489	16,503	30.62	539
1972	1,648.21	787	968	680	30.82	22
1973	2,076.85	976	1,201	876	31.01	28
1974	20,203.83	9,330	11,478	8,726	31.20	280
1976	8,094.42	3,603	4,433	3,661	31.56	116
1977	109,646.22	47,861	58,880	50,766	31.73	1,600
2001	328,681.20	41,151	50,625	278,056	34.60	8,036
2003	4,144.76	345	424	3,721	34.76	107
	708,781.31	265,548	326,489	382,292		11,428

SNOQUALMIE #2
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5
PROBABLE RETIREMENT YEAR.. 6-2044
NET SALVAGE PERCENT.. 0

1912	46,833.27	38,127	14,147-	60,980	13.01	4,687
1937	147.00	102	38-	185	21.03	9
1953	3,425.00	2,076	770-	4,195	26.11	161
1957	60,541.10	35,223	13,069-	73,610	27.25	2,701
1958	720,297.62	414,531	153,811-	874,109	27.53	31,751
1960	3,504.33	1,972	732-	4,236	28.06	151
1961	23,646.51	13,155	4,881-	28,528	28.32	1,007
1963	149.51	81	30-	180	28.82	6
1970	1,356.59	669	248-	1,605	30.41	53
1972	121.50	58	22-	144	30.82	5
1973	1,069.32	502	186-	1,255	31.01	40
1974	809.34	374	139-	948	31.20	30
1981	2,641.27	1,055	391-	3,032	32.38	94
1987	87,324.39	29,367	10,897-	98,221	33.20	2,958
1995	568,556.71	130,711	48,500-	617,057	34.07	18,111
2003	16,997.56	1,416	525-	17,523	34.76	504

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 333 WATER WHEELS, TURBINES & GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SNOQUALMIE #2						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. 0						
2005	3,672,775.51	138,831	51,514-	3,724,290	34.90	106,713
	5,210,196.53	808,250	299,900-	5,510,098		168,981
	25,946,094.82	7,757,127	13,588,489	12,357,606		471,171
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					26.2	1.82

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER BAKER						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
1925	11,715.88	8,895	11,716			
1929	1,534.29	1,136	1,534			
1939	10.54	7	11			
1941	38.71	27	39			
1945	37.11	25	37			
1946	71.68	48	72			
1948	170.14	111	170			
1950	1,945.24	1,256	1,945			
1952	207.30	132	207			
1954	31.70	20	32			
1957	4,510.38	2,756	4,510			
1960	178.16	106	178			
1962	10,924.24	6,374	10,924			
1968	477,564.99	260,989	477,565			
1969	225.01	121	225			
1970	123.04	66	123			
1975	93.79	47	94			
1981	92.48	41	92			
1983	514.45	218	514			
1985	20,762.86	8,374	20,763			
1986	3,191.89	1,252	3,192			
1987	117,143.68	44,608	117,144			
1992	2,398.07	756	2,398			
1993	24,998.73	7,510	24,999			
1996	29,314.29	7,367	28,326	988	26.90	37
1997	15,449.60	3,600	13,842	1,608	26.96	60
1998	49,347.14	10,565	40,623	8,724	27.01	323
1999	159,997.95	31,072	119,472	40,526	27.06	1,498
2000	38,417.70	6,646	25,554	12,864	27.11	475
2001	454,264.15	68,367	262,871	191,393	27.16	7,047
2006	458,604.08	7,246	27,861	430,743	27.40	15,721
	1,883,879.27	479,738	1,197,033	686,846		25,161

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER BAKER						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
1959	754,088.36	452,604	754,088			
1962	3,977.18	2,321	3,977			
1964	13,838.52	7,910	13,839			
1966	557.74	312	558			
1967	577.90	320	578			
1968	61.29	33	61			
1970	340.66	182	341			
1986	1,854.54	728	1,855			
1987	155,659.26	59,275	155,659			
1989	2,381.11	848	2,381			
1991	60,262.30	19,850	60,262			
1992	136,908.86	43,167	136,909			
1993	194,417.02	58,403	194,417			
1994	17,570.63	5,004	17,571			
1996	237,114.01	59,587	237,114			
1997	13,459.42	3,136	13,459			
1999	123,674.30	24,018	123,674			
2001	25,912.01	3,900	24,813	1,099	27.16	40
2002	20,077.05	2,546	16,199	3,878	27.21	143
	1,762,732.16	744,144	1,757,755	4,977		183

ELECTRON

INTERIM SURVIVOR CURVE.. IOWA 65-R1
PROBABLE RETIREMENT YEAR.. 6-2018
NET SALVAGE PERCENT.. 0

1935	303.83	254	140	164	9.75	17
1939	47,947.17	39,825	21,987	25,960	9.93	2,614
1942	4,363.05	3,600	1,988	2,375	10.06	236
1943	58,920.60	48,498	26,776	32,145	10.10	3,183
1944	58.83	48	27	32	10.14	3
1945	91.89	75	41	51	10.17	5
1950	1,685.57	1,362	752	934	10.35	90
1951	2,187.33	1,762	973	1,214	10.38	117

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ELECTRON						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. 0						
1955	84.74	67	37	48	10.50	5
1956	321.98	255	141	181	10.53	17
1959	301.98	237	131	171	10.61	16
1960	453.17	354	195	258	10.63	24
1961	2,359.94	1,833	1,012	1,348	10.66	126
1962	6,088.00	4,710	2,600	3,488	10.68	327
1963	213.72	165	91	123	10.70	11
1964	541.51	415	229	313	10.73	29
1965	1,726.06	1,316	727	999	10.75	93
1966	81.00	61	34	47	10.77	4
1967	5,083.95	3,835	2,117	2,967	10.79	275
1968	1,984.59	1,488	822	1,163	10.81	108
1969	23,709.87	17,673	9,757	13,953	10.83	1,288
1972	271.00	198	109	162	10.88	15
1973	66.00	48	27	39	10.90	4
1974	3,443.39	2,479	1,369	2,074	10.91	190
1975	13,848.40	9,886	5,458	8,390	10.93	768
1976	15,551.24	11,010	6,079	9,472	10.94	866
1977	2,869.44	2,013	1,111	1,758	10.96	160
1978	393.00	273	151	242	10.97	22
1979	85,471.71	58,770	32,447	53,025	10.98	4,829
1980	1,500.00	1,020	563	937	10.99	85
1981	158,146.53	106,290	58,682	99,465	11.01	9,034
1982	29,976.46	19,898	10,986	18,990	11.02	1,723
1983	1,987.05	1,302	719	1,268	11.03	115
1984	5.86	4	2	4	11.04	
1985	413,907.74	263,163	145,290	268,618	11.05	24,309
1986	2,817.81	1,762	973	1,845	11.06	167
1988	457,264.95	275,273	151,976	305,289	11.08	27,553
1989	4,551.95	2,682	1,481	3,071	11.09	277
1990	916.85	528	292	625	11.09	56
1998	49,767.32	20,688	11,422	38,345	11.16	3,436
1999	119,123.06	46,041	25,419	93,704	11.16	8,396
2000	15,405.60	5,447	3,007	12,399	11.17	1,110
2001	51,630.28	16,346	9,024	42,606	11.18	3,811

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ELECTRON						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. 0						
2003	23,505.47	5,378	2,969	20,536	11.19	1,835
2005	65,049.75	7,357	4,062	60,988	11.21	5,440
2006	117,264.22	4,820	2,661	114,603	11.21	10,223
	1,793,243.86	990,509	546,856	1,246,389		113,012
SNOQUALMIE #1						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. 0						
1912	58,740.55	48,255	54,316	4,425	11.60	381
1913	254.82	208	234	21	11.96	2
1917	1,246.44	989	1,113	133	13.41	10
1920	4,878.95	3,789	4,265	614	14.51	42
1922	3,633.26	2,781	3,130	503	15.24	33
1923	1,512.85	1,149	1,293	220	15.61	14
1925	7,572.04	5,667	6,379	1,193	16.34	73
1927	295.77	218	245	51	17.06	3
1938	1,263.92	854	961	303	20.88	15
1940	1,024.86	681	767	258	21.54	12
1941	1,820.54	1,199	1,350	471	21.86	22
1942	7,133.84	4,660	5,245	1,889	22.18	85
1943	6,383.23	4,134	4,653	1,730	22.49	77
1944	824.22	529	595	229	22.80	10
1945	546.29	348	392	154	23.11	7
1946	2,697.11	1,702	1,916	781	23.41	33
1947	3,975.38	2,486	2,798	1,177	23.71	50
1949	445.33	273	307	138	24.29	6
1951	1,197.26	721	812	385	24.86	15
1952	3,616.70	2,158	2,429	1,188	25.14	47
1953	299.90	177	199	101	25.41	4
1954	851.66	498	561	291	25.68	11
1956	4,366.43	2,503	2,817	1,549	26.21	59
1958	139.78	78	88	52	26.72	2

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SNOQUALMIE #1						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. 0						
1959	767.13	426	480	287	26.97	11
1960	792.73	435	490	303	27.21	11
1961	87.88	48	54	34	27.45	1
1962	246.63	132	149	98	27.69	4
1963	910.74	482	543	368	27.92	13
1964	15,243.48	7,968	8,969	6,274	28.15	223
1965	7,197.21	3,714	4,181	3,016	28.37	106
1966	39.72	20	23	17	28.59	1
1968	1,801.12	892	1,004	797	29.01	27
1969	15,243.74	7,440	8,374	6,870	29.22	235
1970	3,285.70	1,580	1,778	1,508	29.42	51
1972	539.70	251	283	257	29.80	9
1974	428.84	193	217	212	30.17	7
1975	189.95	84	95	95	30.35	3
1978	1,228.42	512	576	652	30.86	21
1980	814.82	325	366	449	31.17	14
1981	240.39	94	106	134	31.32	4
1984	7,937.02	2,855	3,214	4,723	31.75	149
1985	885.70	309	348	538	31.88	17
1987	24,331.91	7,974	8,975	15,357	32.13	478
1990	18,280.84	5,342	6,013	12,268	32.48	378
1993	9,431.94	2,386	2,686	6,746	32.80	206
1998	15,303.30	2,700	3,039	12,264	33.28	369
2002	3,560.90	365	411	3,150	33.62	94
2004	4,769.78	285	321	4,449	33.78	132
2006	50,290.44	629	707	49,583	33.94	1,461
	298,571.16	133,498	150,267	148,305		5,038

SNOQUALMIE #2						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. 0						
1928	718.95	526	598	121	17.42	7

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SNOQUALMIE #2						
INTERIM SURVIVOR CURVE.. IOWA 65-R1						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. 0						
1943	647.47	419	476	171	22.49	8
1958	309,280.85	173,537	197,173	112,108	26.72	4,196
1963	66.11	35	40	26	27.92	1
1966	147.47	75	85	62	28.59	2
1967	2,229.12	1,120	1,273	956	28.80	33
1974	1,195.03	538	611	584	30.17	19
1975	6,513.22	2,879	3,271	3,242	30.35	107
1981	14.23	6	7	7	31.32	
1984	7,964.61	2,865	3,255	4,710	31.75	148
1985	2,542.80	888	1,009	1,534	31.88	48
1990	38,410.10	11,223	12,752	25,658	32.48	790
1992	9,024.70	2,405	2,732	6,293	32.70	192
1993	11,485.97	2,906	3,302	8,184	32.80	250
1994	38,922.42	9,302	10,569	28,353	32.90	862
1995	5,613.55	1,259	1,430	4,184	33.00	127
1996	21,041.27	4,396	4,995	16,046	33.10	485
1999	13,586.66	2,160	2,454	11,133	33.37	334
2001	20,967.09	2,562	2,911	18,056	33.54	538
	490,371.62	219,101	248,943	241,428		8,147
	6,228,798.07	2,566,990	3,900,854	2,327,945		151,541
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					15.4	2.43

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER BAKER						
INTERIM SURVIVOR CURVE.. IOWA 35-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
1925	6,478.66	6,479	6,479			
1968	440,779.33	330,717	440,779			
1972	992.45	702	992			
1974	157.16	107	157			
1980	58,325.01	35,339	58,325			
1982	12,424.09	7,167	12,424			
1986	3,109.83	1,597	3,110			
1990	26,851.21	11,849	26,851			
1992	31,757.24	12,751	31,757			
1996	19,896.36	6,218	19,896			
1999	21,457.01	5,075	17,661	3,796	23.60	161
2001	14,834.79	2,682	9,334	5,501	24.55	224
2003	5,794.48	698	2,429	3,365	25.43	132
2005	21,118.98	1,134	3,946	17,173	26.24	654
	663,976.60	422,515	634,140	29,835		1,171

UPPER BAKER

INTERIM SURVIVOR CURVE.. IOWA 35-S1.5

PROBABLE RETIREMENT YEAR.. 6-2036

NET SALVAGE PERCENT.. 0

1959	20,358.81	16,945	20,359			
1965	310.74	242	311			
1974	334.76	229	335			
1984	20,295.27	11,081	20,295			
1990	54,116.70	23,882	46,958	7,159	18.85	380
1993	11,479.78	4,367	8,587	2,893	20.47	141
1994	13,384.79	4,798	9,434	3,951	21.01	188
1995	3,683.86	1,238	2,434	1,250	21.54	58
1996	25,329.55	7,915	15,563	9,767	22.07	443
1998	154,627.46	40,652	79,931	74,696	23.10	3,234
2001	26,345.53	4,763	9,365	16,981	24.55	692
2002	9,623.44	1,457	2,865	6,758	25.00	270
2003	9,728.27	1,171	2,302	7,426	25.43	292

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER BAKER						
INTERIM SURVIVOR CURVE.. IOWA 35-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
2004	34,166.70	3,003	5,905	28,262	25.85	1,093
2005	109,593.47	5,885	11,571	98,022	26.24	3,736
	493,379.13	127,628	236,215	257,165		10,527

ELECTRON

INTERIM SURVIVOR CURVE.. IOWA 35-S1.5
PROBABLE RETIREMENT YEAR.. 6-2018
NET SALVAGE PERCENT.. 0

1943	72.75	69	45	28	1.69	17
1964	6,407.48	5,216	3,373	3,034	6.46	470
1970	254.38	199	129	125	7.49	17
1975	14,327.16	10,741	6,945	7,382	8.27	893
1976	611.29	454	294	317	8.42	38
1988	118,756.95	74,758	48,337	70,420	10.04	7,014
1991	15,290.65	8,959	5,793	9,498	10.37	916
1993	77,516.67	42,665	27,586	49,931	10.58	4,719
1996	1,640.06	797	515	1,125	10.85	104
2000	25,267.21	9,250	5,981	19,286	11.15	1,730
2005	374,742.17	43,657	28,228	346,514	11.38	30,449
	634,886.77	196,765	127,226	507,660		46,367

SNOQUALMIE #1

INTERIM SURVIVOR CURVE.. IOWA 35-S1.5
PROBABLE RETIREMENT YEAR.. 6-2044
NET SALVAGE PERCENT.. 0

1943	281.27	268	402	121-		
1944	525.98	497	745	219-		
1945	504.79	473	709	204-		
2006	481.45	8	12	469		
	1,793.49	1,246	1,868	75-		

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SNOQUALMIE #2						
INTERIM SURVIVOR CURVE.. IOWA 35-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. 0						
1958	2,324.66	1,953	1,848	477	5.59	85
1969	2,448.98	1,812	1,714	735	9.10	81
	4,773.64	3,765	3,562	1,212		166
	1,798,809.63	751,919	1,003,011	795,797		58,231
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					13.7	3.24

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 335.1 MISCELLANEOUS TOOLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER BAKER						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
1952	3,122.06	3,122	3,122			
1961	6,325.92	6,326	6,326			
1968	48,062.16	48,062	48,062			
1975	158.45	158	158			
1980	523.91	524	524			
1981	5,159.13	5,159	5,159			
1982	57,763.50	57,764	57,764			
1983	20,903.90	20,904	20,904			
1984	9,530.56	9,531	9,531			
1985	15,038.54	15,039	15,039			
1986	3,714.19	3,714	3,714			
1987	13,124.40	12,796	10,416	2,708	0.50	2,708
1988	6,508.25	6,020	4,900	1,608	1.50	1,072
1989	702.30	615	501	201	2.50	80
1990	7,177.36	5,921	4,820	2,357	3.50	673
1991	7,082.99	5,489	4,468	2,615	4.50	581
1992	15,399.34	11,165	9,089	6,310	5.50	1,147
1993	6,148.22	4,150	3,378	2,770	6.50	426
1994	6,274.02	3,921	3,192	3,082	7.50	411
1995	3,342.59	1,922	1,565	1,778	8.50	209
1996	2,794.86	1,467	1,194	1,601	9.50	169
1998	12,607.38	5,358	4,361	8,246	11.50	717
1999	33,228.94	12,461	10,143	23,086	12.50	1,847
2001	64,287.82	17,679	14,391	49,897	14.50	3,441
2002	10,447.29	2,351	1,914	8,533	15.50	551
2003	17,196.78	3,009	2,449	14,748	16.50	894
2004	3,620.22	453	369	3,251	17.50	186
2005	103,329.51	7,750	6,309	97,021	18.50	5,244
	483,574.59	272,830	253,762	229,812		20,356

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 335.1 MISCELLANEOUS TOOLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
UPPER BAKER						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
1959	44,371.10	44,371	44,371			
1974	142.39	142	142			
1975	337.64	338	338			
1981	156.17	156	156			
1985	2,743.85	2,744	2,744			
1986	4,681.46	4,681	4,681			
1987	719.05	701	719			
1988	13,137.41	12,152	13,137			
1990	3,541.70	2,922	3,542			
1992	1,360.08	986	1,360			
1995	957.78	551	958			
1996	11,516.38	6,046	11,516			
1999	59,855.34	22,446	58,089	1,766	12.50	141
2001	19,811.55	5,448	14,099	5,713	14.50	394
2002	30,915.57	6,956	18,002	12,914	15.50	833
2003	2,060.62	361	934	1,127	16.50	68
2004	6,203.52	775	2,006	4,198	17.50	240
2005	59,677.46	4,476	11,584	48,093	18.50	2,600
2006	2,316.08	58	150	2,166	19.50	111
	264,505.15	116,310	188,528	75,977		4,387

ELECTRON

INTERIM SURVIVOR CURVE.. SQUARE
PROBABLE RETIREMENT YEAR.. 6-2018
NET SALVAGE PERCENT.. 0

1912	11,442.02	11,442	11,442			
1918	3,696.34	3,696	3,696			
1929	648.61	649	649			
1930	3,842.82	3,843	3,843			
1939	1,921.19	1,921	1,921			
1941	140.82	141	141			
1943	8,454.74	8,455	8,455			
1944	430.00	430	430			

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 335.1 MISCELLANEOUS TOOLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ELECTRON						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. 0						
1946	79.74	80	80			
1947	66.50	67	67			
1948	1,411.58	1,412	1,412			
1950	534.81	535	535			
1951	1,592.65	1,593	1,593			
1953	2,102.63	2,103	2,103			
1954	191.02	191	191			
1955	2,093.16	2,093	2,093			
1956	293.27	293	293			
1958	330.20	330	330			
1959	176.12	176	176			
1960	28.58	29	29			
1961	1,037.59	1,038	1,038			
1962	246.82	247	247			
1964	285.92	286	286			
1967	2,294.83	2,295	2,295			
1968	429.00	429	429			
1969	3,323.08	3,323	3,323			
1970	986.25	986	986			
1973	67.49	67	67			
1974	1,269.65	1,270	1,270			
1976	2,020.50	2,021	2,021			
1977	13,678.54	13,679	13,679			
1980	5,238.16	5,238	5,238			
1981	659.08	659	659			
1982	12,091.03	12,091	12,091			
1983	26,438.57	26,439	26,439			
1984	8,003.87	8,004	8,004			
1985	19,139.39	19,139	19,139			
1986	11,240.54	11,241	11,241			
1987	18,313.26	17,855	6,928	11,385	0.50	11,385
1988	124,846.66	115,483	44,812	80,035	1.50	53,357
1989	21,828.89	19,100	7,411	14,418	2.50	5,767
1990	37,160.57	30,657	11,896	25,265	3.50	7,219
1991	23,237.76	18,009	6,988	16,250	4.50	3,611

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 335.1 MISCELLANEOUS TOOLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ELECTRON						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. 0						
1992	27,141.57	19,678	7,636	19,506	5.50	3,547
1993	75,365.43	50,872	19,740	55,625	6.50	8,558
1994	387.30	242	94	293	7.50	39
1995	5,189.37	2,984	1,158	4,031	8.50	474
1997	9,819.31	4,664	1,810	8,009	10.50	763
1999	27,653.73	10,915	4,236	23,418	11.50	2,036
2001	8,776.57	2,839	1,102	7,675	11.50	667
2002	9,252.13	2,602	1,009	8,243	11.50	717
2003	22,075.03	5,150	1,998	20,077	11.50	1,746
2004	2,694.37	481	187	2,507	11.50	218
2006	30,409.78	1,268	492	29,918	11.50	2,602
	592,078.84	450,730	265,428	326,655		102,706

SNOQUALMIE #1
INTERIM SURVIVOR CURVE.. SQUARE
PROBABLE RETIREMENT YEAR.. 6-2044
NET SALVAGE PERCENT.. 0

1912	15,813.97	15,814	15,814
1916	981.43	981	981
1928	31.96	32	32
1939	82.16	82	82
1940	28.72	29	29
1941	78.47	78	78
1945	159.57	160	160
1946	55.59	56	56
1947	763.82	764	764
1948	99.58	100	100
1954	197.62	198	198
1956	1,195.50	1,196	1,196
1957	2,400.57	2,401	2,401
1959	174.59	175	175
1960	1,929.34	1,929	1,929
1961	1,212.62	1,213	1,213

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 335.1 MISCELLANEOUS TOOLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SNOQUALMIE #1						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. 0						
1962	1,767.81	1,768	1,768			
1963	5.04	5	5			
1964	170.30	170	170			
1965	380.29	380	380			
1966	6,371.85	6,372	6,372			
1968	362.11	362	362			
1969	1,062.95	1,063	1,063			
1970	1,827.82	1,828	1,828			
1971	547.90	548	548			
1972	380.19	380	380			
1973	2,504.71	2,505	2,505			
1974	1,370.44	1,370	1,370			
1975	2,518.95	2,519	2,519			
1976	1,104.03	1,104	1,104			
1977	97.86	98	98			
1978	695.73	696	696			
1979	1,741.55	1,742	1,742			
1980	4,699.46	4,699	4,699			
1981	564.52	565	565			
1982	2,425.35	2,425	2,425			
1983	2,292.63	2,293	2,293			
1984	16,870.26	16,870	16,870			
1985	27,880.86	27,881	27,881			
1986	44,165.81	44,166	44,166			
1987	30,976.87	30,202	5,327	25,650	0.50	25,650
1988	19,289.09	17,842	3,147	16,142	1.50	10,761
1989	10,648.02	9,317	1,643	9,005	2.50	3,602
1990	5,842.51	4,820	850	4,993	3.50	1,427
1991	32,145.30	24,913	4,394	27,751	4.50	6,167
1992	3,624.03	2,627	463	3,161	5.50	575
1993	1,139.37	769	136	1,003	6.50	154
1994	3,237.51	2,023	357	2,881	7.50	384
1998	11,263.96	4,787	844	10,420	11.50	906
1999	855.39	321	57	798	12.50	64
2001	8,370.38	2,302	406	7,964	14.50	549

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 335.1 MISCELLANEOUS TOOLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SNOQUALMIE #1						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. 0						
2003	843.66	148	26	818	16.50	50
2004	14,648.83	1,831	323	14,326	17.50	819
2005	15,192.07	1,139	201	14,991	18.50	810
2006	39,248.81	981	173	39,076	19.50	2,004
	344,339.73	251,039	165,364	178,979		53,922
SNOQUALMIE #2						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. 0						
1912	1,097.50	1,098	1,098			
1958	6,201.84	6,202	6,202			
1967	112.83	113	113			
1985	5,234.06	5,234	5,234			
1987	2,420.26	2,360	949	1,471	0.50	1,471
1989	4,116.83	3,602	1,449	2,668	2.50	1,067
1991	2,309.09	1,790	720	1,589	4.50	353
1992	3,500.65	2,538	1,021	2,480	5.50	451
1994	41,787.94	26,117	10,507	31,281	7.50	4,171
	66,781.00	49,054	27,293	39,489		7,513
	1,751,279.31	1,139,963	900,375	850,912		188,884
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					4.5	10.79

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 336 ROADS, RAILROADS & BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LOWER BAKER						
INTERIM SURVIVOR CURVE.. IOWA 70-R5						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
1961	40,196.98	26,546	40,197			
1962	83.19	54	83			
1963	41.97	27	42			
1964	2,306.36	1,452	2,306			
1966	1.83	1	2			
1972	6,196.66	3,427	6,174	23	27.87	1
1978	17,317.51	8,603	15,498	1,820	28.87	63
1981	25.02	12	22	3	29.13	
2006	8,333.07	139	250	8,083	29.50	274
	74,502.59	40,261	64,574	9,929		338
UPPER BAKER						
INTERIM SURVIVOR CURVE.. IOWA 70-R5						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
1959	550,107.41	375,063	607,614	57,507-		
1965	4,065.73	2,519	4,081	15-		
1966	22.72	14	23			
1972	6,209.37	3,434	5,563	646		
1979	18,711.00	9,112	14,762	3,949		
1980	24,889.57	11,872	19,233	5,657		
1993	17,204.30	5,404	8,755	8,449		
1999	23,884.89	4,841	7,842	16,043		
	645,094.99	412,259	667,873	22,778-		
ELECTRON						
INTERIM SURVIVOR CURVE.. IOWA 70-R5						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. 0						
1912	105,299.41	104,636	91,035	14,264	0.44	14,264
1926	5,239.72	4,977	4,330	910	3.51	259

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 336 ROADS, RAILROADS & BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ELECTRON						
INTERIM SURVIVOR CURVE.. IOWA 70-R5						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. 0						
1937	1,373.43	1,245	1,083	290	6.52	44
1973	1,525.93	1,137	989	537	11.46	47
1977	6,051.49	4,355	3,789	2,262	11.49	197
1988	34,487.28	21,268	18,504	15,983	11.50	1,390
1989	338,630.17	204,329	177,771	160,859	11.50	13,988
	492,607.43	341,947	297,501	195,105		30,189
SNOQUALMIE #1						
INTERIM SURVIVOR CURVE.. IOWA 70-R5						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. 0						
1933	411.85	379	412			
1949	15,133.57	11,987	15,134			
1973	1,759.04	882	1,415	344	33.30	10
1977	1.00			1	34.98	
1980	952.72	405	650	303	35.86	8
1983	21,636.51	8,479	13,601	8,036	36.46	220
	39,894.69	22,132	31,212	8,684		238
SNOQUALMIE #2						
INTERIM SURVIVOR CURVE.. IOWA 70-R5						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. 0						
2005	285,903.07	11,007	8,405	277,498	37.49	7,402
2006	1,553.35	21	16	1,537	37.50	41
	287,456.42	11,028	8,421	279,035		7,443
	1,539,556.12	827,627	1,069,581	469,975		38,208
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					12.3	2.48

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 338 EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SNOQUALMIE #1						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. 0						
2004	32,898.73	2,056	2,920	29,979	37.50	799
	32,898.73	2,056	2,920	29,979		799
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					37.5	2.43

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ENCOGEN						
INTERIM SURVIVOR CURVE.. IOWA 40-R5						
PROBABLE RETIREMENT YEAR.. 6-2022						
NET SALVAGE PERCENT.. -5						
2000	6,391,121.18	1,983,005	3,871,766	2,838,911	15.50	183,156
2006	195,082.31	6,391	12,478	192,358	15.50	12,410
	6,586,203.49	1,989,396	3,884,244	3,031,269		195,566
CRYSTAL MOUNTAIN						
INTERIM SURVIVOR CURVE.. IOWA 40-R5						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. -5						
1970	27,154.67	24,569	30,243	1,731-		
1973	1,086.90	941	1,158	17-		
	28,241.57	25,510	31,401	1,748-		
FREDONIA						
INTERIM SURVIVOR CURVE.. IOWA 40-R5						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. -5						
1984	3,332,826.14	2,287,252	1,878,738	1,620,729	11.91	136,081
1988	3,541.32	2,232	1,833	1,885	12.32	153
1991	66,975.80	39,016	32,048	38,277	12.44	3,077
2001	8,283.73	2,658	2,183	6,515	12.50	521
2002	19,059.46	5,297	4,351	15,661	12.50	1,253
2004	18,172.94	3,181	2,613	16,469	12.50	1,318
2006	31,178.90	1,260	1,035	31,703	12.50	2,536
	3,480,038.29	2,340,896	1,922,801	1,731,239		144,939

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FREDERICKSON						
INTERIM SURVIVOR CURVE.. IOWA 40-R5						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. -5						
1981	1,001,425.01	776,530	867,572	183,924	8.99	20,459
1982	439,137.11	335,861	375,238	85,856	9.11	9,424
1984	31.38	23	26	7	9.27	1
1986	4,957.51	3,571	3,990	1,215	9.38	130
1988	40,000.43	27,808	31,068	10,932	9.44	1,158
1989	58,302.23	39,736	44,395	16,822	9.46	1,778
1990	3,734.03	2,491	2,783	1,138	9.47	120
1991	38,166.12	24,866	27,781	12,293	9.48	1,297
1992	531,750.04	337,459	377,023	181,315	9.49	19,106
1999	4,228.59	1,959	2,189	2,251	9.50	237
2000	16,765.93	7,151	7,989	9,615	9.50	1,012
2001	35.90	14	16	22	9.50	2
2004	21,993.67	4,810	5,374	17,719	9.50	1,865
2005	30,967.46	4,435	4,955	27,561	9.50	2,901
2006	152,982.65	8,032	8,973	151,659	9.50	15,964
	2,344,478.06	1,574,746	1,759,372	702,329		75,454
HOPKINS RIDGE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -5						
2005	3,644,953.71	229,632	204,324	3,622,877	23.50	154,165
2006	173,877.69	3,797	3,379	179,193	23.50	7,625
	3,818,831.40	233,429	207,703	3,802,070		161,790
WHITEHORN 2-3						
INTERIM SURVIVOR CURVE.. IOWA 40-R5						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. -5						
1978	53,127.56	42,881	33,385	22,399	8.48	2,641
1987	1,429.58	1,012	788	713	9.41	76

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WHITEHORN 2-3						
INTERIM SURVIVOR CURVE.. IOWA 40-R5						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. -5						
1992	12,357.41	7,842	6,105	6,870	9.49	724
2001	9,299.11	3,580	2,787	6,977	9.50	734
2002	19,185.41	6,475	5,041	15,104	9.50	1,590
2004	63,950.44	13,987	10,889	56,259	9.50	5,922
2005	25,805.14	3,696	2,878	24,217	9.50	2,549
2006	75.10	4	3	76	9.50	8
	185,229.75	79,477	61,876	132,615		14,244
WILD HORSE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -5						
2006	4,153,532.12	87,224	4,552	4,356,657	24.50	177,823
	20,596,554.68	6,330,678	7,871,949	13,754,431		769,816
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					17.9	3.74

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 342 FUEL HOLDERS, PRODUCERS & ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ENCOGEN						
INTERIM SURVIVOR CURVE.. IOWA 40-R5						
PROBABLE RETIREMENT YEAR.. 6-2022						
NET SALVAGE PERCENT.. -5						
2000	7,998,178.46	2,481,635	4,831,556	3,566,531	15.50	230,099
FREDERICKSON 1						
INTERIM SURVIVOR CURVE.. IOWA 40-R5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -5						
2004	1,804,662.80	158,603	155,513	1,739,383	27.37	63,551
CRYSTAL MOUNTAIN						
INTERIM SURVIVOR CURVE.. IOWA 40-R5						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. -5						
1970	23,095.15	20,896	24,250			
1999	174,139.36	80,672	101,929	80,917	9.50	8,518
	197,234.51	101,568	126,179	80,917		8,518
FREDONIA						
INTERIM SURVIVOR CURVE.. IOWA 40-R5						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. -5						
1984	3,340,906.38	2,292,797	1,618,962	1,888,990	11.91	158,605
1986	4,048.62	2,668	1,884	2,367	12.16	195
1991	10,729.73	6,250	4,413	6,853	12.44	551
	3,355,684.73	2,301,715	1,625,259	1,898,210		159,351

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 342 FUEL HOLDERS, PRODUCERS & ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FREDERICKSON						
INTERIM SURVIVOR CURVE.. IOWA 40-R5						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. -5						
1981	2,558,287.95	1,983,760	2,336,651	349,551	8.99	38,882
1982	103,985.23	79,530	93,678	15,506	9.11	1,702
1983	754.14	569	670	122	9.20	13
1984	205.50	153	180	36	9.27	4
1986	3,960.39	2,853	3,361	797	9.38	85
1991	1,034,914.27	674,273	794,219	292,441	9.48	30,848
	3,702,107.48	2,741,138	3,228,759	658,453		71,534
WHITEHORN 2-3						
INTERIM SURVIVOR CURVE.. IOWA 40-R5						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. -5						
1978	115,031.80	92,846	67,660	53,123	8.48	6,265
2001	19,162.90	7,378	5,377	14,744	9.50	1,552
	134,194.70	100,224	73,037	67,867		7,817
	17,192,062.68	7,884,883	10,040,303	8,011,361		540,870
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					14.8	3.15

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ENCOGEN						
INTERIM SURVIVOR CURVE.. IOWA 40-R5						
PROBABLE RETIREMENT YEAR.. 6-2022						
NET SALVAGE PERCENT.. 0						
2000	70,522,804.53	20,839,489	42,718,224	27,804,581	15.50	1,793,844
2006	122,148.79	3,811	7,812	114,337	15.50	7,377
	70,644,953.32	20,843,300	42,726,036	27,918,918		1,801,221
FREDERICKSON 1						
INTERIM SURVIVOR CURVE.. IOWA 40-R5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
2004	29,192,864.56	2,443,443	2,515,172	26,677,693	27.37	974,706
2005	1,500.53	78	80	1,421	27.41	52
2006	51,959.08	930	958	51,001	27.44	1,859
	29,246,324.17	2,444,451	2,516,210	26,730,115		976,617
CRYSTAL MOUNTAIN						
INTERIM SURVIVOR CURVE.. IOWA 40-R5						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. 0						
1970	230,555.17	198,669	226,186	4,369	5.50	794
1987	4,016.87	2,709	3,084	933	9.41	99
2005	216,999.92	29,599	33,699	183,301	9.50	19,295
	451,571.96	230,977	262,969	188,603		20,188
FREDONIA						
INTERIM SURVIVOR CURVE.. IOWA 40-R5						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. 0						
1984	39,622,122.07	25,897,019	30,456,265	9,165,857	11.91	769,593
1985	190,072.61	121,780	143,220	46,853	12.05	3,888
1986	58,321.58	36,603	43,047	15,275	12.16	1,256

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FREDONIA						
INTERIM SURVIVOR CURVE.. IOWA 40-R5						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. 0						
1987	3,303.25	2,029	2,386	917	12.25	75
1991	117,419.03	65,144	76,613	40,806	12.44	3,280
2001	1,388,410.73	424,298	498,997	889,414	12.50	71,153
2002	43,089.99	11,406	13,414	29,676	12.50	2,374
	41,422,739.26	26,558,279	31,233,942	10,188,798		851,619
FREDERICKSON						
INTERIM SURVIVOR CURVE.. IOWA 40-R5						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. 0						
1981	23,008,391.62	16,991,697	18,384,304	4,624,088	8.99	514,359
1983	74,129.18	53,240	57,603	16,526	9.20	1,796
1984	67,446.47	47,752	51,666	15,780	9.27	1,702
1988	0.19					
1989	36,331.66	23,583	25,516	10,816	9.46	1,143
1990	6,434.16	4,088	4,423	2,011	9.47	212
1991	567,053.53	351,857	380,694	186,360	9.48	19,658
1993	139,516.62	81,896	88,608	50,909	9.50	5,359
2001	24,474.25	8,975	9,711	14,763	9.50	1,554
2003	951,476.05	256,137	277,130	674,346	9.50	70,984
2005	1,739.76	237	256	1,484	9.50	156
	24,876,993.49	17,819,462	19,279,911	5,597,083		616,923
HOPKINS RIDGE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -5						
2005	138,747,788.40	8,741,111	7,777,893	137,907,285	23.50	5,868,395
2006	6,621,135.29	144,606	128,671	6,823,521	23.50	290,363
	145,368,923.69	8,885,717	7,906,564	144,730,806		6,158,758

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WHITEHORN 2-3						
INTERIM SURVIVOR CURVE.. IOWA 40-R5						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. 0						
1991	12,127.87	7,525	5,559	6,569	9.48	693
2001	29,575.46	10,845	8,012	21,563	9.50	2,270
	41,703.33	18,370	13,571	28,132		2,963
WILD HORSE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -5						
2006	288,129,346.92	6,050,716	315,758	302,220,056	24.50	12,335,512
	600,182,556.14	82,851,272	104,254,961	517,602,511		22,763,801
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					22.7	3.79

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ENCOGEN						
INTERIM SURVIVOR CURVE.. IOWA 40-R5						
PROBABLE RETIREMENT YEAR.. 6-2022						
NET SALVAGE PERCENT.. 0						
2000	2,021,517.63	597,358	1,221,922	799,596	15.50	51,587
FREDERICKSON 1						
INTERIM SURVIVOR CURVE.. IOWA 40-R5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
2004	296,766.72	24,839	25,573	271,194	27.37	9,908
CRYSTAL MOUNTAIN						
INTERIM SURVIVOR CURVE.. IOWA 40-R5						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. 0						
1970	4,142.99	3,570	3,614	529	5.50	96
1989	41,805.96	27,136	27,469	14,337	9.46	1,516
2001	22,383.49	8,208	8,309	14,074	9.50	1,481
2002	11,839.64	3,805	3,852	7,988	9.50	841
2004	4,065.26	847	857	3,208	9.50	338
	84,237.34	43,566	44,101	40,136		4,272
FREDONIA						
INTERIM SURVIVOR CURVE.. IOWA 40-R5						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. 0						
1984	779,255.66	509,321	530,668	248,588	11.91	20,872
1986	1,073.84	674	702	372	12.16	31
1988	3,472.63	2,085	2,172	1,301	12.32	106
1995	20,137.27	9,654	10,059	10,078	12.49	807
1998	7,768.17	3,145	3,277	4,491	12.50	359
1999	13,365.42	5,012	5,222	8,143	12.50	651
2002	17,804.08	4,713	4,911	12,893	12.50	1,031
2006	42,052.90	1,619	1,687	40,366	12.50	3,229
	884,929.97	536,223	558,698	326,232		27,086

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FREDERICKSON						
INTERIM SURVIVOR CURVE.. IOWA 40-R5						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. 0						
1981	389,795.93	287,864	325,340	64,456	8.99	7,170
1986	777.45	533	602	175	9.38	19
1988	46,829.68	31,006	35,043	11,787	9.44	1,249
1989	3,210.62	2,084	2,355	856	9.46	90
1990	19,447.19	12,355	13,963	5,484	9.47	579
1995	169,748.75	92,954	105,056	64,693	9.50	6,810
2003	26,656.02	7,176	8,110	18,546	9.50	1,952
2004	381,422.56	79,450	89,794	291,629	9.50	30,698
2005	486,874.00	66,410	75,056	411,818	9.50	43,349
2006	347,246.44	17,362	19,622	327,624	9.50	34,487
	1,872,008.64	597,194	674,941	1,197,068		126,403
HOPKINS RIDGE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -5						
2005	15,601,762.68	982,911	874,582	15,507,269	23.50	659,884
2006	744,258.59	16,255	14,463	767,009	23.50	32,639
	16,346,021.27	999,166	889,045	16,274,278		692,523
WHITEHORN 2-3						
INTERIM SURVIVOR CURVE.. IOWA 40-R5						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. 0						
1980	5,695.01	4,263	3,824	1,871	8.85	211
1984	57,739.58	40,880	36,669	21,071	9.27	2,273
1985	5,360.97	3,738	3,353	2,008	9.33	215
1990	7,301.03	4,638	4,160	3,141	9.47	332
1991	33,121.64	20,552	18,435	14,687	9.48	1,549
1993	4,660.72	2,736	2,454	2,207	9.50	232
1995	19,762.23	10,822	9,707	10,055	9.50	1,058

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WHITEHORN 2-3						
INTERIM SURVIVOR CURVE.. IOWA 40-R5						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. 0						
1999	25,232.92	11,133	9,986	15,247	9.50	1,605
2001	24,267.08	8,899	7,982	16,285	9.50	1,714
	183,141.18	107,661	96,570	86,572		9,189
WILD HORSE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -5						
2006	32,390,556.36	680,202	35,497	33,974,587	24.50	1,386,718
	54,079,179.11	3,586,209	3,546,347	52,969,663		2,307,686
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					23.0	4.27

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ENCOGEN						
INTERIM SURVIVOR CURVE.. IOWA 40-R5						
PROBABLE RETIREMENT YEAR.. 6-2022						
NET SALVAGE PERCENT.. 0						
2000	1,116,419.92	329,902	669,109	447,311	15.50	28,859
2005	132,630.02	11,698	23,726	108,904	15.50	7,026
2006	14,463.17	451	915	13,548	15.50	874
	1,263,513.11	342,051	693,750	569,763		36,759
FREDONIA						
INTERIM SURVIVOR CURVE.. IOWA 40-R5						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. 0						
1991	11,944.04	6,627	9,392	2,552	12.44	205
1992	45,611.20	24,530	34,764	10,847	12.46	871
1993	8,421.74	4,378	6,204	2,218	12.47	178
1995	12,969.31	6,217	8,811	4,158	12.49	333
1996	4,005.14	1,828	2,591	1,414	12.50	113
1997	24,139.89	10,424	14,773	9,367	12.50	749
1999	28,206.97	10,578	14,991	13,216	12.50	1,057
2000	67.15	23	33	34	12.50	3
2001	49,217.39	15,041	21,316	27,901	12.50	2,232
2002	4,039.57	1,069	1,515	2,525	12.50	202
2003	15,802.47	3,456	4,897	10,905	12.50	872
2005	27,109.75	2,903	4,114	22,996	12.50	1,840
2006	10,440.61	402	570	9,871	12.50	790
	241,975.23	87,476	123,971	118,004		9,445
FREDERICKSON						
INTERIM SURVIVOR CURVE.. IOWA 40-R5						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. 0						
1981	13,546.67	10,004	9,878	3,669	8.99	408
1982	3,222.79	2,347	2,317	906	9.11	99
1983	378.45	272	269	109	9.20	12

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FREDERICKSON						
INTERIM SURVIVOR CURVE.. IOWA 40-R5						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. 0						
1984	2,128.42	1,507	1,488	640	9.27	69
1985	22,925.53	15,986	15,784	7,142	9.33	765
1990	8,032.71	5,103	5,039	2,994	9.47	316
1993	17,933.04	10,527	10,394	7,539	9.50	794
1999	104,358.08	46,043	45,462	58,896	9.50	6,200
	172,525.69	91,789	90,631	81,895		8,663
HOPKINS RIDGE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -5						
2005	272,518.16	17,169	15,276	270,868	23.50	11,526
2006	12,999.93	284	253	13,397	23.50	570
	285,518.09	17,453	15,529	284,265		12,096
WHITEHORN 2-3						
INTERIM SURVIVOR CURVE.. IOWA 40-R5						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. 0						
1988	29,986.02	19,854	15,691	14,295	9.44	1,514
1990	8,032.71	5,103	4,033	4,000	9.47	422
1993	11,983.71	7,034	5,559	6,425	9.50	676
	50,002.44	31,991	25,283	24,720		2,612
	2,013,534.56	570,760	949,164	1,078,647		69,575
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					15.5	3.46

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 346.1 MISCELLANEOUS TOOLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ENCOGEN						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2022						
NET SALVAGE PERCENT.. 0						
2000	26,178.71	7,736	642	25,537	15.50	1,648
CRYSTAL MOUNTAIN						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. 0						
1987	3,421.88	2,301	3,290	132	9.50	14
1989	2,267.46	1,470	2,102	165	9.50	17
1998	4,695.97	2,217	3,171	1,525	9.50	161
	10,385.31	5,988	8,563	1,822		192
FREDONIA						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. 0						
1984	222,327.00	142,934	85,385	136,942	12.50	10,955
1985	31,422.00	19,871	11,871	19,551	12.50	1,564
1986	24,744.00	15,371	9,182	15,562	12.50	1,245
1987	2,322.00	1,415	845	1,477	12.50	118
1988	19,409.00	11,583	6,919	12,490	12.50	999
1989	9,828.00	5,733	3,425	6,403	12.50	512
1990	8,032.00	4,570	2,730	5,302	12.50	424
1991	40,868.00	22,625	13,516	27,352	12.50	2,188
	358,952.00	224,102	133,873	225,079		18,005
FREDERICKSON						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. 0						
1981	22,044.09	16,061	21,253	791	9.50	83

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 346.1 MISCELLANEOUS TOOLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FREDERICKSON						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. 0						
1986	13,018.51	8,896	11,772	1,247	9.50	131
1987	7,963.86	5,355	7,086	878	9.50	92
1988	30,741.90	20,311	26,878	3,864	9.50	407
1989	14,007.78	9,078	12,013	1,995	9.50	210
1991	7,229.45	4,482	5,931	1,298	9.50	137
1992	4,184.90	2,529	3,347	838	9.50	88
1993	7,300.54	4,285	5,670	1,631	9.50	172
1995	10,542.75	5,773	7,639	2,904	9.50	306
1998	1,488.53	703	930	559	9.50	59
1999	34,686.11	15,304	20,252	14,434	9.50	1,519
2000	5,822.89	2,365	3,130	2,693	9.50	283
2001	7,881.69	2,890	3,824	4,058	9.50	427
2002	7,965.57	2,560	3,388	4,578	9.50	482
2003	5,930.64	1,597	2,113	3,818	9.50	402
2006	29,084.48	1,454	1,924	27,160	9.50	2,859
	209,893.69	103,643	137,150	72,746		7,657

WHITEHORN 2-3
INTERIM SURVIVOR CURVE.. SQUARE
PROBABLE RETIREMENT YEAR.. 6-2016
NET SALVAGE PERCENT.. 0

1985	12,589.95	8,731	7,083	5,507	9.50	580
1986	682.23	466	378	304	9.50	32
1987	22,391.31	15,056	12,214	10,177	9.50	1,071
1988	13,192.90	8,717	7,072	6,121	9.50	644
1989	5,758.34	3,732	3,028	2,730	9.50	287
1990	374.48	238	193	181	9.50	19
1992	16,869.76	10,193	8,269	8,601	9.50	905
1994	1,056.95	601	488	569	9.50	60
1995	13,009.16	7,124	5,779	7,230	9.50	761
1996	5,793.26	3,041	2,467	3,326	9.50	350
1998	24,352.76	11,499	9,329	15,024	9.50	1,581
1999	33,121.29	14,613	11,855	21,266	9.50	2,239

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 346.1 MISCELLANEOUS TOOLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WHITEHORN 2-3						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. 0						
2001	20,923.80	7,673	6,224	14,700	9.50	1,547
2003	9,255.43	2,492	2,022	7,233	9.50	761
2004	659.32	137	111	548	9.50	58
2006	15,146.00	757	614	14,532	9.50	1,530
	195,176.94	95,070	77,126	118,049		12,425
	800,586.65	436,539	357,354	443,233		39,927
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					11.1	4.99

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 348 EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FREDONIA						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2019						
NET SALVAGE PERCENT.. 0						
1983	220,525.33	143,959	115,145	105,380	12.50	8,430
1984	1,403.42	902	721	682	12.50	55
	221,928.75	144,861	115,866	106,062		8,485
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					12.5	3.82

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 351 EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 50-SQUARE						
NET SALVAGE PERCENT.. 0						
1922	17,214.17	17,214	17,214			
1930	3,366.77	3,367	3,367			
1936	61,872.54	61,873	61,873			
1938	1,711.16	1,711	1,711			
1941	1,103.70	1,104	1,104			
1942	94.69	95	95			
1943	11,247.29	11,247	11,247			
1948	1,098.08	1,098	1,098			
1950	2,091.59	2,092	2,092			
1951	930.72	931	931			
1957	31.93	32	32			
1959	272.73	259	264	9	2.50	4
1961	50,995.79	46,406	47,353	3,643	4.50	810
1962	383,580.66	341,387	348,354	35,227	5.50	6,405
1963	19,031.01	16,557	16,895	2,136	6.50	329
1964	11,782.69	10,015	10,219	1,564	7.50	209
1965	321.33	267	272	49	8.50	6
1966	4,288.19	3,473	3,544	744	9.50	78
1967	24,824.81	19,612	20,012	4,813	10.50	458
1968	61,931.18	47,687	48,660	13,271	11.50	1,154
1969	57,314.17	42,986	43,863	13,451	12.50	1,076
1970	29,502.64	21,537	21,977	7,526	13.50	557
1971	136,462.25	96,888	98,865	37,597	14.50	2,593
1972	221,932.49	153,133	156,259	65,673	15.50	4,237
1973	142,067.33	95,185	97,128	44,939	16.50	2,724
1974	13,654.86	8,876	9,057	4,598	17.50	263
1975	22,181.31	13,974	14,259	7,922	18.50	428
1976	78,654.01	47,979	48,958	29,696	19.50	1,523
1977	28,107.23	16,583	16,921	11,186	20.50	546
1978	7,222.36	4,117	4,201	3,021	21.50	141
1979	3,553.97	1,955	1,995	1,559	22.50	69
1980	1,351.83	716	731	621	23.50	26
1981	2.14	1	1	1	24.50	
1982	236.92	116	118	119	25.50	5
1983	1,233.81	580	592	642	26.50	24
1984	1,089,947.16	490,476	500,487	589,460	27.50	21,435
1985	13,864.42	5,962	6,084	7,780	28.50	273

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 351 EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 50-SQUARE						
NET SALVAGE PERCENT.. 0						
1986	594,523.99	243,755	248,730	345,794	29.50	11,722
1987	116,903.17	45,592	46,523	70,380	30.50	2,308
1988	5,265.62	1,948	1,988	3,278	31.50	104
1989	2,255.65	789	805	1,451	32.50	45
1990	178,106.19	58,775	59,975	118,131	33.50	3,526
1991	291,253.74	90,289	92,132	199,122	34.50	5,772
1992	241,608.56	70,066	71,496	170,113	35.50	4,792
1994	257,167.79	64,292	65,604	191,564	37.50	5,108
1995	774,790.82	178,202	181,838	592,953	38.50	15,401
1996	944.10	198	202	742	39.50	19
1997	22,310.64	4,239	4,326	17,985	40.50	444
2001	14,099.63	1,551	1,583	12,517	44.50	281
2004	10,718.58	536	547	10,172	47.50	214
2006	297,740.68	2,977	3,037	294,704	49.50	5,954
	5,312,769.09	2,350,700	2,396,619	2,916,153		101,063
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					28.9	1.90

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -5						
1924	33,848.00	33,906	35,540			
1933	5,718.00	5,477	6,004			
1941	148.00	135	155			
1952	260.00	217	255	18	11.33	2
1956	1,339.00	1,064	1,253	153	13.39	11
1957	60,245.00	47,222	55,593	7,664	13.94	550
1960	692.00	519	611	116	15.71	7
1961	23,861.62	17,621	20,745	4,310	16.32	264
1962	19,704.71	14,309	16,846	3,844	16.96	227
1965	129.00	89	105	30	18.94	2
1966	1,550.67	1,047	1,233	395	19.63	20
1968	15,478.38	10,036	11,815	4,437	21.04	211
1969	52.98	34	40	16	21.77	1
1970	19,225.24	11,928	14,043	6,144	22.50	273
1971	6,503.11	3,942	4,641	2,187	23.25	94
1972	18,562.16	10,983	12,930	6,560	24.01	273
1973	23,180.16	13,377	15,748	8,591	24.77	347
1974	79.00	44	52	31	25.55	1
1976	55,920.00	29,740	35,012	23,704	27.14	873
1978	7,581.68	3,798	4,471	3,490	28.76	121
1979	162.05	79	93	77	29.59	3
1980	5,700.80	2,675	3,149	2,837	30.42	93
1982	80,380.46	35,110	41,334	43,065	32.12	1,341
1984	240,462.09	97,131	114,350	138,135	33.84	4,082
1985	495.51	192	226	294	34.72	8
1986	268,533.20	99,447	117,076	164,884	35.60	4,632
1992	45,841.00	12,202	14,365	33,768	41.06	822
1994	1,276,252.38	294,144	346,289	993,776	42.93	23,149
1995	11.28	2	2	10	43.87	
1998	5,499.42	869	1,023	4,751	46.72	102
1999	66,110.82	9,225	10,861	58,555	47.69	1,228
2002	17,374.76	1,463	1,722	16,521	50.59	327
2003	1,010.84	66	78	983	51.57	19
2004	460.88	22	26	458	52.54	9
2005	23,247.42	657	773	23,637	53.52	442
	2,325,621.62	758,772	888,459	1,553,441		39,534
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					39.3	1.70

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. -10						
1962	94,760.55	65,388	97,483	6,754	16.77	403
1964	57,046.98	37,971	56,609	6,143	17.77	346
1967	49,024.64	30,776	45,882	8,045	19.32	416
1968	844,945.91	519,464	774,439	155,002	19.85	7,809
1969	822,243.20	494,653	737,449	167,019	20.39	8,191
1970	630,717.85	371,108	553,263	140,527	20.93	6,714
1971	1,199,584.11	689,329	1,027,681	291,862	21.49	13,581
1973	643,312.12	351,911	524,644	182,999	22.62	8,090
1974	160,073.00	85,293	127,158	48,922	23.20	2,109
1975	374,075.29	193,932	289,122	122,361	23.79	5,143
1976	1,168,299.00	588,846	877,876	407,253	24.38	16,704
1977	2,510,394.22	1,228,562	1,831,592	929,842	24.98	37,223
1978	1,622.00	770	1,148	636	25.59	25
1979	134,153.80	61,654	91,916	55,653	26.20	2,124
1980	155,228.66	68,984	102,844	67,908	26.82	2,532
1981	1,391,029.61	596,752	889,663	640,470	27.45	23,332
1982	482,908.11	199,625	297,609	233,590	28.09	8,316
1983	12,872.10	5,120	7,633	6,526	28.73	227
1984	6,386,250.57	2,439,739	3,637,265	3,387,611	29.37	115,343
1985	192,206.92	70,384	104,931	106,497	30.02	3,548
1986	10,203,599.12	3,571,464	5,324,489	5,899,470	30.68	192,290
1987	39,110.30	13,061	19,472	23,549	31.34	751
1988	708,783.14	225,244	335,803	443,858	32.00	13,871
1989	5,813.45	1,752	2,612	3,783	32.67	116
1990	497,260.53	141,724	211,288	335,699	33.34	10,069
1991	38,576.43	10,354	15,436	26,998	34.02	794
1992	6,232,341.57	1,569,241	2,339,490	4,516,086	34.70	130,147
1993	18,522.21	4,352	6,488	13,886	35.39	392
1994	31,245,197.35	6,818,952	10,165,981	24,203,736	36.07	671,021
1995	56,193.98	11,318	16,873	44,940	36.76	1,223
1996	27,526.20	5,075	7,566	22,713	37.46	606
1997	2,157,370.35	360,712	537,765	1,835,342	38.16	48,096
1998	149,849.40	22,483	33,519	131,315	38.86	3,379
1999	3,702,699.29	492,422	734,123	3,338,846	39.56	84,400
2000	2,144,877.46	247,969	369,683	1,989,682	40.27	49,409
2001	64,367.40	6,309	9,406	61,398	40.99	1,498
2002	4,126,679.51	331,826	494,700	4,044,647	41.71	96,971

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. -10						
2003	6,751.05	424	632	6,794	42.43	160
2004	5,893,346.64	265,142	395,285	6,087,396	43.16	141,043
2005	1,104,591.70	30,012	44,743	1,170,308	43.89	26,665
2006	21,847,664.12	197,066	293,794	23,738,637	44.63	531,899
	107,581,869.84	22,427,163	33,435,355	84,904,703		2,266,976
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					37.5	2.11

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. -20						
1936	15,411.43	16,419	18,494			
1937	9.48	10	11			
1938	73.05	77	88			
1945	423.23	420	508			
1947	2,803.29	2,720	3,364			
1950	84.84	79	98	4	14.34	
1961	226.26	179	222	50	22.23	2
1962	179,748.88	139,298	173,114	42,585	23.02	1,850
1966	7,201.07	5,148	6,398	2,243	26.27	85
1967	277,668.40	194,190	241,331	91,871	27.12	3,388
1968	2,088,829.44	1,428,007	1,774,665	731,930	27.97	26,168
1969	573,815.64	383,194	476,217	212,362	28.83	7,366
1971	19,786.15	12,572	15,624	8,119	30.58	266
1972	224,428.51	138,912	172,634	96,680	31.47	3,072
1973	2,202.46	1,327	1,649	994	32.37	31
1975	18,774.83	10,675	13,266	9,264	34.20	271
1976	1,488,650.34	821,199	1,020,551	765,829	35.12	21,806
1977	485,405.34	259,439	322,420	260,066	36.05	7,214
1978	29,986.01	15,505	19,269	16,714	36.99	452
1979	21,297.06	10,644	13,228	12,328	37.93	325
1980	370.90	179	222	223	38.88	6
1981	367,815.06	170,902	212,390	228,988	39.83	5,749
1983	371.24	159	198	247	41.75	6
1984	23,199,426.34	9,543,316	11,860,020	15,979,292	42.72	374,047
1986	9,490,392.17	3,563,452	4,428,504	6,959,967	44.66	155,843
1987	230,364.43	82,323	102,307	174,130	45.64	3,815
1988	211,580.61	71,802	89,232	164,665	46.62	3,532
1989	4,160.93	1,337	1,662	3,331	47.60	70
1990	11,168.56	3,385	4,207	9,195	48.58	189
1994	22,934,814.87	5,275,925	6,556,691	20,965,087	52.54	399,031
1995	19,481.84	4,126	5,128	18,250	53.53	341
1996	31,008.93	5,995	7,450	29,761	54.53	546
1997	4,581,311.96	801,546	996,127	4,501,447	55.52	81,078
2000	1,162,785.46	139,255	173,060	1,222,283	58.51	20,890
2003	13,966.10	902	1,121	15,638	61.50	254
2004	396,217.19	18,305	22,749	452,712	62.50	7,243
2005	7,275.40	202	251	8,479	63.50	134

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. -20						
2006	5,269,182.28	48,687	60,506	6,262,513	64.50	97,093
	73,368,519.98	23,171,812	28,794,976	59,247,247		1,222,163
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					48.5	1.67

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. -30						
1927	13,751.69	17,461	16,401	1,476	1.05	1,406
1936	21,942.56	26,269	24,674	3,851	3.56	1,082
1942	505.51	580	545	112	5.30	21
1943	174.66	199	187	40	5.60	7
1946	1,048.83	1,166	1,095	268	6.51	41
1947	324.18	358	336	85	6.82	12
1948	4,656.39	5,093	4,784	1,269	7.14	178
1949	774.32	840	789	218	7.47	29
1950	403.16	433	407	117	7.80	15
1951	168.45	179	168	51	8.15	6
1952	1,217.33	1,284	1,206	377	8.50	44
1954	8,773.66	9,064	8,514	2,892	9.24	313
1955	16,053.26	16,403	15,407	5,462	9.63	567
1956	17,006.34	17,180	16,137	5,971	10.03	595
1957	6,227.62	6,218	5,840	2,256	10.44	216
1958	23,597.10	23,274	21,861	8,815	10.86	812
1959	16,114.79	15,689	14,736	6,213	11.30	550
1960	9,536.28	9,160	8,604	3,793	11.75	323
1961	1,402,341.58	1,328,452	1,247,799	575,245	12.21	47,113
1962	1,479,979.53	1,381,413	1,297,544	626,429	12.69	49,364
1963	57,659.13	53,002	49,784	25,173	13.18	1,910
1964	27,846.12	25,195	23,665	12,535	13.68	916
1965	123,067.41	109,544	102,893	57,095	14.19	4,024
1966	397,870.12	348,045	326,914	190,317	14.72	12,929
1967	501,913.97	431,229	405,048	247,440	15.26	16,215
1968	103,147.33	86,945	81,666	52,426	15.82	3,314
1969	43,650.71	36,079	33,889	22,857	16.39	1,395
1970	11,815.42	9,568	8,987	6,373	16.97	376
1971	22,454.01	17,800	16,719	12,471	17.56	710
1972	734,498.22	569,471	534,897	419,951	18.16	23,125
1973	117,239.24	88,810	83,418	68,993	18.78	3,674
1974	16,480.40	12,184	11,444	9,981	19.41	514
1975	9,645.66	6,952	6,530	6,009	20.05	300
1976	301,409.13	211,589	198,743	193,089	20.70	9,328
1977	2,216,563.69	1,513,093	1,421,231	1,460,302	21.37	68,334
1978	72,531.26	48,107	45,186	49,105	22.04	2,228
1979	3,718.26	2,392	2,247	2,587	22.73	114

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. -30						
1980	334,267.41	208,409	195,756	238,792	23.42	10,196
1981	2,499,872.23	1,507,273	1,415,764	1,834,070	24.13	76,008
1982	311,394.43	181,356	170,346	234,467	24.84	9,439
1983	199,822.27	112,168	105,358	154,411	25.57	6,039
1984	150,586.19	81,359	76,420	119,342	26.30	4,538
1985	5,380.96	2,790	2,621	4,374	27.05	162
1986	181,554.01	90,207	84,730	151,290	27.80	5,442
1987	102,087.69	48,454	45,512	87,202	28.57	3,052
1988	78,317.91	35,431	33,280	68,533	29.34	2,336
1989	93,917.94	40,376	37,925	84,168	30.12	2,794
1990	320,601.13	130,494	122,571	294,210	30.91	9,518
1991	574,394.92	220,504	207,117	539,596	31.71	17,017
1992	678,236.94	244,762	229,902	651,806	32.51	20,049
1993	390,180.33	131,678	123,684	383,550	33.32	11,511
1994	79,918.37	25,049	23,528	80,366	34.15	2,353
1995	226,108.49	65,519	61,541	232,400	34.97	6,646
1996	669,351.70	177,686	166,898	703,259	35.81	19,639
1997	3,878,266.98	934,236	877,517	4,164,230	36.66	113,591
1998	489,374.29	105,861	99,434	536,753	37.51	14,310
1999	4,285,796.20	822,359	772,432	4,799,103	38.36	125,107
2000	702,104.21	117,013	109,909	802,826	39.23	20,465
2001	141,778.19	20,072	18,853	165,459	40.10	4,126
2002	96,587.96	11,213	10,532	115,032	40.98	2,807
2003	31,568.08	2,864	2,690	38,349	41.86	916
2004	293,426.79	19,073	17,915	363,540	42.75	8,504
2005	925,597.26	36,098	33,907	1,169,369	43.65	26,790
2006	4,488,816.73	58,355	54,812	5,780,650	44.55	129,756
	30,015,416.93	11,861,379	11,141,249	27,878,791		905,211
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					30.8	3.02

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. -20						
1922	63,584.05	76,301	76,301			
1927	33,733.31	39,508	40,480			
1930	4,712.86	5,438	5,655			
1936	95,377.50	106,556	114,453			
1938	291.35	322	350			
1940	456.95	499	548			
1941	2,139.49	2,324	2,567			
1942	745.61	805	895			
1943	19,823.71	21,281	23,788			
1944	1,956.86	2,088	2,348			
1945	668.25	708	802			
1946	102.31	108	123			
1947	17,620.28	18,425	21,144			
1948	14,682.26	15,240	17,619			
1949	6,621.57	6,821	7,946			
1950	121.88	125	146			
1952	3,578.95	3,594	4,295			
1953	244.11	243	293			
1954	1,415.53	1,394	1,687	12	8.97	1
1955	2,214.63	2,158	2,612	46	9.40	5
1956	4,652.17	4,483	5,426	157	9.85	16
1957	1,506.24	1,434	1,736	71	10.32	7
1958	1,041.06	979	1,185	64	10.81	6
1959	22,395.07	20,790	25,164	1,710	11.32	151
1960	10,406.17	9,528	11,533	954	11.85	81
1961	3,124,928.24	2,820,685	3,414,154	335,760	12.39	27,099
1962	257,216.84	228,655	276,764	31,896	12.96	2,461
1963	64,295.76	56,261	68,098	9,057	13.54	669
1964	23,038.95	19,828	24,000	3,647	14.14	258
1965	155,757.96	131,771	159,495	27,415	14.75	1,859
1966	391,397.70	325,111	393,514	76,163	15.39	4,949
1967	571,773.72	466,156	564,235	121,893	16.03	7,604
1968	1,927,383.35	1,540,365	1,864,456	448,404	16.70	26,851
1969	343,402.94	268,843	325,407	86,677	17.38	4,987
1970	13,691.98	10,492	12,700	3,730	18.07	206
1971	22,488.46	16,856	20,402	6,584	18.77	351
1972	229,218.76	167,843	203,157	71,906	19.49	3,689

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. -20						
1973	219,348.56	156,773	189,758	73,460	20.22	3,633
1974	4,982.22	3,471	4,201	1,778	20.97	85
1975	15,003.48	10,183	12,325	5,679	21.72	261
1976	1,426,248.01	941,666	1,139,792	571,706	22.49	25,420
1977	484,189.72	310,734	376,112	204,916	23.26	8,810
1978	17,852.83	11,119	13,458	7,965	24.05	331
1979	115,692.58	69,832	84,525	54,306	24.85	2,185
1980	222,580.87	130,023	157,380	109,717	25.66	4,276
1981	584,300.42	329,826	399,221	301,940	26.48	11,403
1982	170,209.27	92,689	112,191	92,060	27.31	3,371
1983	133,380.00	69,944	84,660	75,396	28.15	2,678
1984	22,057,368.50	11,116,914	13,455,903	13,012,939	29.00	448,722
1985	5,281.89	2,553	3,090	3,248	29.86	109
1986	9,507,682.06	4,397,113	5,322,261	6,086,957	30.73	198,079
1987	79,261.61	35,002	42,366	52,748	31.60	1,669
1988	211,251.40	88,776	107,454	146,048	32.49	4,495
1989	48,609.44	19,389	23,468	34,863	33.38	1,044
1990	625,212.34	235,880	285,509	464,746	34.28	13,557
1991	839,270.43	298,310	361,074	646,051	35.19	18,359
1992	1,378,616.26	459,576	556,270	1,098,070	36.11	30,409
1993	921,302.44	286,783	347,122	758,441	37.03	20,482
1994	23,508,551.81	6,793,031	8,222,280	19,987,982	37.96	526,554
1995	577,724.08	154,044	186,455	506,814	38.89	13,032
1996	6,034,019.90	1,471,335	1,780,903	5,459,921	39.84	137,046
1997	13,208,424.25	2,922,760	3,537,706	12,312,403	40.78	301,923
1998	335,527.69	66,515	80,510	322,123	41.74	7,717
1999	5,192,779.80	911,021	1,102,699	5,128,637	42.69	120,137
2000	1,306,782.59	198,840	240,675	1,327,464	43.66	30,405
2002	21,739.27	2,301	2,785	23,302	45.59	511
2003	13,157.94	1,083	1,311	14,479	46.57	311
2004	141,356.65	8,346	10,102	159,526	47.54	3,356
2005	2,193,541.34	77,915	94,308	2,537,942	48.52	52,307
2006	4,960,862.67	58,340	70,615	5,882,420	49.51	118,813
	103,996,799.15	38,126,105	46,103,967	78,692,193		2,192,740
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					35.9	2.11

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R3						
NET SALVAGE PERCENT.. 0						
1984	307.84	129	229	79	29.00	3
2004	3,216,910.66	158,272	280,611	2,936,300	47.54	61,765
2005	258,190.10	7,642	13,549	244,641	48.52	5,042
	3,475,408.60	166,043	294,389	3,181,020		66,810
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					47.6	1.92

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. 0						
1922	1,784.53	1,741	1,785			
1927	75.17	72	75			
1930	531.16	501	531			
1947	651.86	554	652			
1956	1,301.49	990	1,218	83	14.34	6
1958	525.55	388	477	49	15.72	3
1959	513.45	373	459	54	16.42	3
1960	2,788.54	1,992	2,451	338	17.14	20
1961	680.51	478	588	93	17.87	5
1962	10,557.63	7,283	8,961	1,597	18.61	86
1966	264.98	169	208	57	21.71	3
1967	601.37	376	463	138	22.51	6
1969	4,317.08	2,579	3,173	1,144	24.16	47
1970	13.49	8	10	3	25.00	
1972	100.24	56	69	31	26.71	1
1973	8,802.48	4,755	5,851	2,951	27.59	107
1975	467.17	239	294	173	29.36	6
1976	21,934.89	10,869	13,374	8,561	30.27	283
1978	3,889.65	1,809	2,226	1,664	32.10	52
1979	10.67	5	6	5	33.03	
1981	4,887.20	2,044	2,515	2,372	34.90	68
1983	179.28	69	85	94	36.80	3
1984	275,431.41	102,102	125,629	149,802	37.76	3,967
1986	153,703.51	52,029	64,018	89,686	39.69	2,260
1990	10,968.50	2,998	3,689	7,280	43.60	167
1993	42,000.00	9,408	11,576	30,424	46.56	653
1994	59,214.77	12,287	15,118	44,097	47.55	927
1995	0.52			1	48.54	
	606,197.10	216,174	265,501	340,697		8,673
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					39.3	1.43

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -5						
1913	245.63	258	258			
1921	5,723.00	5,816	6,009			
1927	2,541.65	2,509	2,669			
1929	686.45	671	715			
1931	765.21	740	789		3.80	2
1933	16,368.41	15,678	16,712	475	4.32	3
1940	907.88	836	891	62	4.83	98
1941	529.87	485	517	39	6.75	9
1942	130.53	119	127	10	7.06	6
1943	161.67	146	156	14	7.37	1
1944	174.24	156	166	17	7.70	2
1945	4,310.96	3,835	4,088	439	8.04	2
1946	1,074.64	948	1,011	117	8.40	52
1949	64,309.62	55,269	58,913	8,612	8.77	13
1950	19,318.85	16,445	17,529	2,756	9.98	863
1951	4,347.40	3,663	3,905	660	10.41	265
1953	38,173.00	31,468	33,543	6,539	10.86	61
1954	12,701.92	10,347	11,029	2,308	11.82	553
1955	86,535.38	69,637	74,228	16,634	12.33	187
1957	27,160.00	21,289	22,693	5,825	12.85	1,294
1958	7,209.26	5,573	5,940	1,630	13.94	418
1959	121,714.20	92,719	98,832	28,968	14.51	112
1960	5,324.05	3,994	4,257	1,333	15.10	1,918
1961	9,692.20	7,157	7,629	2,548	15.71	85
1962	14,980.69	10,879	11,596	4,134	16.32	156
1963	6,855.03	4,893	5,216	1,982	16.96	244
1964	9,318.84	6,534	6,965	2,820	17.61	113
1965	8,244.57	5,675	6,049	2,608	18.27	154
1966	19,013.71	12,839	13,685	6,279	18.94	138
1967	23,503.22	15,557	16,583	8,095	19.63	320
1968	56,201.48	36,440	38,842	20,170	20.33	398
1969	32,141.21	20,391	21,735	12,013	21.04	959
1970	32,129.82	19,935	21,249	12,487	21.77	552
1971	66,174.29	40,113	42,758	26,725	22.50	555
1972	75,873.19	44,892	47,852	31,815	23.25	1,149
1973	45,796.61	26,428	28,170	19,916	24.01	1,325
1974	23,998.40	13,494	14,384	10,814	24.77	804
					25.55	423

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)	
SURVIVOR CURVE.. IOWA 55-R3							
NET SALVAGE PERCENT.. -5							
1975	2,734.86	1,496	1,595	1,277	26.34	48	
1976	182,079.60	96,834	103,218	87,966	27.14	3,241	
1977	356,031.42	183,926	196,052	177,781	27.94	6,363	
1978	138,108.00	69,186	73,747	71,266	28.76	2,478	
1979	187,117.28	90,771	96,756	99,717	29.59	3,370	
1980	215,089.45	100,930	107,584	118,260	30.42	3,888	
1981	143,605.26	65,079	69,370	81,416	31.26	2,604	
1982	290,876.81	127,055	135,432	169,989	32.12	5,292	
1983	257,455.79	108,267	115,405	154,924	32.97	4,699	
1984	111,240.01	44,934	47,896	68,906	33.84	2,036	
1985	153,515.55	59,431	63,349	97,842	34.72	2,818	
1986	176,715.50	65,444	69,759	115,792	35.60	3,253	
1987	142,777.00	50,447	53,773	96,143	36.49	2,635	
1988	63,069.43	21,205	22,603	43,620	37.39	1,167	
1989	166,486.59	53,073	56,572	118,239	38.30	3,087	
1990	201,872.71	60,856	64,868	147,098	39.21	3,752	
1991	165,354.65	46,947	50,042	123,580	40.13	3,079	
1992	316,533.83	84,253	89,808	242,553	41.06	5,907	
1993	79,180.96	19,663	20,959	62,181	41.99	1,481	
1994	84,040.00	19,369	20,646	67,596	42.93	1,575	
1995	276,918.12	58,851	62,731	228,033	43.87	5,198	
1996	390,720.22	76,020	81,032	329,224	44.81	7,347	
1997	110,359.83	19,444	20,726	95,152	45.77	2,079	
1998	89,609.20	14,160	15,094	78,996	46.72	1,691	
1999	181,301.00	25,300	26,968	163,398	47.69	3,426	
2000	290,055.73	35,177	37,496	267,063	48.65	5,489	
2001	28,093.99	2,885	3,075	26,424	49.62	533	
2002	123,030.66	10,360	11,043	118,139	50.59	2,335	
2003	110,449.96	7,237	7,715	108,257	51.57	2,099	
2004	47,347.40	2,222	2,368	47,347	52.54	901	
2005	9,565.64	270	288	9,756	53.52	182	
2006	241,699.01	2,259	2,408	251,376	54.51	4,612	
	6,177,372.54	2,231,179	2,378,068	4,108,175		111,899	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..						36.7	1.81

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. -10						
1912	161.22	177	177			
1921	7,648.73	8,105	8,414			
1927	229,693.41	233,511	252,663			
1929	8,032.42	8,078	8,836			
1930	31,918.60	31,919	35,110			
1931	3,205.41	3,187	3,526			
1933	169,659.30	166,712	186,625			
1940	2,255.70	2,114	2,481			
1941	5,393.39	5,015	5,933			
1942	7,356.29	6,788	8,092			
1943	55,161.14	50,496	60,677			
1944	23,341.68	21,198	25,676			
1945	191.04	172	210			
1946	41,712.83	37,240	45,884			
1947	154,291.67	136,523	169,721			
1948	117,376.33	102,943	129,114			
1949	152,513.23	132,500	167,765			
1950	313,783.35	269,985	345,162			
1951	338,167.81	288,065	371,985			
1952	66,051.70	55,670	72,657			
1953	129,131.30	107,670	142,044			
1954	173,319.57	142,912	190,652			
1955	590,513.89	481,263	649,565			
1956	405,080.02	326,170	445,588			
1957	1,110,092.01	882,734	1,221,101			
1958	1,142,153.28	896,545	1,253,557	2,812	12.89	218
1959	1,963,096.34	1,519,790	2,124,983	34,423	13.33	2,582
1960	881,257.80	672,752	940,647	28,737	13.77	2,087
1961	982,529.95	739,039	1,033,330	47,453	14.23	3,335
1962	2,217,516.76	1,642,359	2,296,360	142,908	14.70	9,722
1963	614,700.57	448,098	626,534	49,637	15.18	3,270
1964	1,177,911.19	844,280	1,180,479	115,223	15.68	7,348
1965	1,135,677.85	800,017	1,118,590	130,656	16.18	8,075
1966	1,631,239.62	1,128,475	1,577,843	216,521	16.70	12,965
1967	2,636,966.36	1,790,579	2,503,602	397,061	17.22	23,058
1968	2,138,904.40	1,424,147	1,991,254	361,541	17.76	20,357
1969	2,194,530.89	1,431,734	2,001,862	412,122	18.31	22,508

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. -10						
1970	4,023,866.75	2,570,325	3,593,849	832,404	18.87	44,113
1971	3,234,271.64	2,020,061	2,824,466	733,233	19.45	37,698
1972	3,600,216.29	2,197,536	3,072,613	887,625	20.03	44,315
1973	3,114,366.71	1,856,100	2,595,214	830,589	20.62	40,281
1974	1,754,227.76	1,019,241	1,425,111	504,540	21.23	23,765
1975	2,570,917.67	1,455,576	2,035,198	792,811	21.84	36,301
1976	6,020,966.50	3,317,492	4,638,544	1,984,519	22.46	88,358
1977	10,152,007.83	5,435,080	7,599,373	3,567,836	23.10	154,452
1978	3,274,251.74	1,701,432	2,378,956	1,222,721	23.74	51,505
1979	11,957,088.56	6,023,981	8,422,779	4,730,018	24.39	193,933
1980	13,118,175.84	6,396,816	8,944,080	5,485,913	25.05	218,999
1981	10,318,984.26	4,862,718	6,799,092	4,551,791	25.72	176,975
1982	15,597,351.27	7,091,024	9,914,728	7,242,358	26.40	274,332
1983	10,412,991.68	4,558,808	6,374,163	5,080,128	27.09	187,528
1984	9,014,022.80	3,794,633	5,305,687	4,609,738	27.78	165,937
1985	11,103,285.95	4,483,618	6,269,031	5,944,584	28.48	208,728
1986	8,883,326.15	3,432,784	4,799,747	4,971,912	29.19	170,329
1987	9,345,116.99	3,449,843	4,823,599	5,456,030	29.90	182,476
1988	7,737,599.48	2,717,677	3,799,878	4,711,481	30.63	153,819
1989	5,546,895.93	1,849,391	2,585,834	3,515,752	31.36	112,109
1990	7,244,292.07	2,286,226	3,196,620	4,772,101	32.09	148,710
1991	8,334,647.43	2,479,058	3,466,239	5,701,873	32.83	173,679
1992	14,343,196.23	4,004,334	5,598,892	10,178,624	33.58	303,116
1993	10,314,825.65	2,690,210	3,761,474	7,584,834	34.33	220,939
1994	6,099,895.60	1,477,517	2,065,876	4,644,009	35.09	132,346
1995	12,078,817.43	2,701,186	3,776,820	9,509,879	35.85	265,269
1996	6,464,961.93	1,324,154	1,851,443	5,260,015	36.62	143,638
1997	8,598,462.03	1,599,400	2,236,294	7,222,014	37.39	193,154
1998	2,152,446.34	359,415	502,537	1,865,154	38.17	48,864
1999	15,999,079.35	2,365,304	3,307,187	14,291,800	38.95	366,927
2000	15,163,823.90	1,949,916	2,726,389	13,953,817	39.74	351,128
2001	11,018,299.03	1,201,105	1,679,395	10,440,734	40.54	257,542
2002	7,700,142.30	688,624	962,840	7,507,317	41.34	181,599
2003	7,195,826.58	503,420	703,886	7,211,523	42.14	171,132
2004	25,661,554.76	1,287,184	1,799,751	26,427,959	42.95	615,319
2005	38,477,997.49	1,155,494	1,615,621	40,710,176	43.77	930,093
2006	27,255,278.20	272,825	381,466	29,599,340	44.59	663,811
	397,736,015.17	115,418,470	161,033,371	276,476,246		7,848,744

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 35.2 1.97

see Attachment for Revision explanation

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. -30						
1912	487.88	634	634			
1914	264.02	343	343			
1915	312.01	406	406			
1916	312.01	406	406			
1917	311.42	405	405			
1918	311.42	405	405			
1919	309.88	403	403			
1920	308.54	401	401			
1921	297.12	386	386			
1922	291.93	380	380			
1923	279.38	362	319	44	0.10	44
1924	2,667.68	3,446	3,033	435	0.28	435
1925	516.60	664	584	88	0.54	88
1926	530.12	677	596	93	0.79	93
1927	8,113.27	10,302	9,066	1,481	1.05	1,410
1928	1,139.00	1,438	1,265	216	1.31	165
1929	4,446.74	5,578	4,909	872	1.58	552
1930	17,838.52	22,232	19,564	3,626	1.86	1,949
1931	4,258.37	5,274	4,641	895	2.13	420
1932	2,598.77	3,197	2,813	565	2.41	234
1933	7,064.39	8,635	7,599	1,585	2.69	589
1934	3,325.83	4,037	3,553	771	2.98	259
1935	3,547.34	4,276	3,763	849	3.27	260
1936	3,283.72	3,931	3,459	810	3.56	228
1937	4,137.02	4,918	4,328	1,050	3.85	273
1938	3,388.97	4,000	3,520	886	4.14	214
1939	3,627.66	4,252	3,742	974	4.43	220
1940	3,391.44	3,946	3,473	936	4.72	198
1941	3,995.27	4,616	4,062	1,132	5.01	226
1942	3,461.32	3,970	3,494	1,006	5.30	190
1943	6,388.95	7,272	6,399	1,907	5.60	341
1944	3,874.89	4,377	3,852	1,185	5.90	201
1945	2,879.22	3,227	2,840	903	6.20	146
1946	468.86	521	458	152	6.51	23
1947	4,571.78	5,042	4,437	1,506	6.82	221
1948	36,150.50	39,537	34,793	12,203	7.14	1,709
1949	15,616.06	16,931	14,899	5,402	7.47	723

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. -30						
1950	59,183.69	63,605	55,973	20,966	7.80	2,688
1951	3,078.29	3,277	2,884	1,118	8.15	137
1952	3,086.51	3,255	2,864	1,148	8.50	135
1953	801,241.24	836,312	735,964	305,650	8.87	34,459
1954	138,765.56	143,360	126,158	54,237	9.24	5,870
1955	135,841.82	138,803	122,148	54,446	9.63	5,654
1956	341,265.47	344,757	303,390	140,255	10.03	13,984
1957	818,879.73	817,570	719,471	345,073	10.44	33,053
1958	818,488.52	807,283	710,419	353,616	10.86	32,561
1959	2,003,040.30	1,950,100	1,716,111	887,841	11.30	78,570
1960	2,427,226.66	2,331,521	2,051,766	1,103,629	11.75	93,926
1961	2,220,367.16	2,103,376	1,850,996	1,035,481	12.21	84,806
1962	3,103,816.14	2,897,102	2,549,484	1,485,477	12.69	117,059
1963	2,566,588.65	2,359,285	2,076,199	1,260,366	13.18	95,627
1964	2,275,474.59	2,058,849	1,811,811	1,146,306	13.68	83,794
1965	2,238,810.23	1,992,787	1,753,676	1,156,777	14.19	81,521
1966	2,634,626.53	2,304,692	2,028,156	1,396,858	14.72	94,895
1967	3,388,559.55	2,911,349	2,562,022	1,843,105	15.26	120,780
1968	2,556,625.76	2,155,031	1,896,453	1,427,160	15.82	90,212
1969	3,133,345.05	2,589,835	2,279,085	1,794,264	16.39	109,473
1970	3,086,364.85	2,499,246	2,199,366	1,812,908	16.97	106,830
1971	3,323,409.66	2,634,600	2,318,479	2,001,954	17.56	114,006
1972	2,917,279.68	2,261,825	1,990,433	1,802,031	18.16	99,231
1973	3,640,324.24	2,757,582	2,426,705	2,305,717	18.78	122,775
1974	3,918,241.57	2,896,795	2,549,214	2,544,500	19.41	131,092
1975	4,230,187.41	3,048,781	2,682,963	2,816,281	20.05	140,463
1976	5,493,031.40	3,856,108	3,393,421	3,747,520	20.70	181,040
1977	5,329,339.72	3,637,967	3,201,454	3,726,688	21.37	174,389
1978	5,313,482.07	3,524,220	3,101,355	3,806,172	22.04	172,694
1979	5,827,209.58	3,749,052	3,299,210	4,276,162	22.73	188,129
1980	4,302,609.62	2,682,591	2,360,712	3,232,681	23.42	138,031
1981	5,388,507.18	3,248,947	2,859,112	4,145,947	24.13	171,817
1982	7,509,687.61	4,373,642	3,848,857	5,913,737	24.84	238,073
1983	6,474,969.99	3,634,660	3,198,544	5,218,917	25.57	204,103
1984	5,715,052.83	3,087,729	2,717,238	4,712,331	26.30	179,176
1985	6,383,752.94	3,310,423	2,913,211	5,385,668	27.05	199,100
1986	7,618,258.75	3,785,208	3,331,028	6,572,708	27.80	236,428

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. -30						
1987	7,277,507.59	3,454,123	3,039,669	6,421,091	28.57	224,749
1988	3,956,436.61	1,789,892	1,575,126	3,568,242	29.34	121,617
1989	6,912,941.93	2,971,943	2,615,345	6,371,480	30.12	211,537
1990	4,435,765.01	1,805,489	1,588,852	4,177,643	30.91	135,155
1991	7,590,917.85	2,914,077	2,564,422	7,303,771	31.71	230,330
1992	12,015,040.15	4,335,988	3,815,721	11,803,831	32.51	363,083
1993	8,024,376.24	2,708,066	2,383,130	8,048,559	33.32	241,553
1994	8,541,233.21	2,677,079	2,355,861	8,747,742	34.15	256,156
1995	8,146,782.58	2,360,693	2,077,438	8,513,379	34.97	243,448
1996	5,482,713.69	1,455,441	1,280,805	5,846,723	35.81	163,271
1997	7,788,137.27	1,876,084	1,650,976	8,473,602	36.66	231,140
1998	6,006,957.63	1,299,425	1,143,509	6,665,536	37.51	177,700
1999	8,967,517.45	1,720,687	1,514,225	10,143,548	38.36	264,430
2000	16,399,806.42	2,733,192	2,405,242	18,914,506	39.23	482,144
2001	13,558,062.27	1,919,415	1,689,108	15,936,373	40.10	397,416
2002	10,311,696.19	1,197,085	1,053,449	12,351,756	40.98	301,409
2003	9,711,226.09	881,197	775,464	11,849,130	41.86	283,066
2004	11,848,420.82	770,147	677,738	14,725,209	42.75	344,449
2005	19,564,254.63	763,006	671,455	24,762,076	43.65	567,287
2006	27,569,127.30	358,399	315,395	35,524,470	44.55	797,407
	322,403,709.38	123,973,780	109,098,892	310,025,934		10,025,339
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					30.9	3.11

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. -20						
1912	1,061.90	1,274	1,274			
1913	111.65	134	134			
1914	125.43	151	151			
1915	101.26	122	122			
1916	101.26	122	122			
1917	101.07	121	121			
1918	101.07	121	121			
1919	182.34	219	219			
1920	343.11	412	412			
1921	331.59	398	398			
1922	328.46	394	394			
1923	320.26	384	384			
1924	90,517.93	108,622	108,622			
1925	316.17	379	379			
1926	1,770.31	2,124	2,124			
1927	3,295.95	3,955	3,955			
1928	610.04	732	732			
1929	1,711.50	2,054	2,054			
1930	49,241.80	59,090	59,090			
1931	4,808.83	5,771	5,771			
1932	1,959.72	2,352	2,352			
1933	6,666.19	7,957	7,999			
1934	4,829.19	5,728	5,795			
1935	4,853.72	5,720	5,824			
1936	4,769.63	5,583	5,724			
1937	5,927.83	6,893	7,113			
1938	5,026.53	5,804	6,032			
1939	4,922.45	5,642	5,907			
1940	4,898.52	5,575	5,878			
1941	4,928.48	5,569	5,914			
1942	7,585.71	8,516	9,054	49	2.58	19
1943	29,372.65	32,769	34,837	410	2.81	146
1944	10,679.39	11,841	12,588	227	3.04	75
1945	6,702.53	7,388	7,854	189	3.26	58
1946	4,948.21	5,421	5,763	175	3.48	50
1947	7,445.35	8,110	8,622	312	3.69	85
1948	73,686.45	79,776	84,812	3,612	3.91	924

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. -20						
1949	64,512.63	69,403	73,784	3,631	4.14	877
1950	162,453.54	173,637	184,597	10,347	4.37	2,368
1951	6,784.52	7,205	7,660	481	4.60	105
1952	26,468.32	27,925	29,688	2,074	4.83	429
1953	302,165.86	316,549	336,530	26,069	5.08	5,132
1954	13,145.43	13,677	14,540	1,235	5.32	232
1955	35,571.89	36,732	39,051	3,635	5.58	651
1956	148,317.72	151,996	161,590	16,391	5.84	2,807
1957	436,868.40	444,033	472,061	52,181	6.12	8,526
1958	332,486.32	335,146	356,301	42,683	6.40	6,669
1959	1,108,482.43	1,106,975	1,176,850	153,329	6.71	22,851
1960	518,205.86	512,713	545,077	76,770	7.02	10,936
1961	475,912.69	466,014	495,430	75,665	7.36	10,281
1962	2,885,933.05	2,795,430	2,971,884	491,236	7.71	63,714
1963	1,746,041.11	1,672,009	1,777,550	317,699	8.08	39,319
1964	1,794,001.68	1,696,408	1,803,489	349,313	8.48	41,193
1965	1,094,495.23	1,021,427	1,085,902	227,492	8.89	25,590
1966	922,081.98	848,352	901,902	204,596	9.33	21,929
1967	3,222,631.15	2,920,477	3,104,824	762,333	9.79	77,869
1968	1,981,683.28	1,767,344	1,878,903	499,117	10.27	48,600
1969	2,528,596.93	2,217,175	2,357,128	677,188	10.77	62,877
1970	2,389,391.06	2,057,266	2,187,126	680,143	11.30	60,190
1971	2,939,936.79	2,483,659	2,640,433	887,491	11.84	74,957
1972	1,998,822.57	1,654,306	1,758,730	639,857	12.41	51,560
1973	3,654,260.82	2,960,828	3,147,722	1,237,391	12.99	95,257
1974	3,277,577.46	2,596,628	2,760,533	1,172,560	13.59	86,281
1975	3,663,460.32	2,834,199	3,013,100	1,383,052	14.21	97,329
1976	4,572,628.73	3,449,774	3,667,532	1,819,622	14.85	122,533
1977	6,816,617.96	5,010,214	5,326,471	2,853,471	15.50	184,095
1978	6,289,503.42	4,495,989	4,779,787	2,767,617	16.17	171,158
1979	13,645,562.03	9,472,749	10,070,691	6,303,983	16.86	373,902
1980	10,903,778.68	7,340,424	7,803,769	5,280,765	17.56	300,727
1981	10,157,120.93	6,620,818	7,038,740	5,149,805	18.27	281,872
1982	14,817,758.75	9,335,188	9,924,447	7,856,864	19.00	413,519
1983	11,140,336.39	6,771,096	7,198,504	6,169,900	19.74	312,558
1984	7,114,968.36	4,163,964	4,426,803	4,111,159	20.49	200,642
1985	8,221,795.41	4,624,267	4,916,162	4,949,992	21.25	232,941

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. -20						
1986	9,545,743.21	5,145,537	5,470,336	5,984,556	22.03	271,655
1987	8,887,998.10	4,580,874	4,870,030	5,795,568	22.82	253,969
1988	6,389,745.58	3,139,921	3,338,120	4,329,575	23.62	183,301
1989	12,340,087.69	5,763,315	6,127,109	8,680,996	24.43	355,342
1990	7,108,525.00	3,145,096	3,343,622	5,186,608	25.25	205,410
1991	12,808,980.25	5,349,030	5,686,673	9,684,103	26.08	371,323
1992	21,603,504.83	8,477,215	9,012,317	16,911,889	26.92	628,228
1993	13,869,904.25	5,088,036	5,409,205	11,234,680	27.77	404,562
1994	12,809,673.03	4,368,611	4,644,368	10,727,240	28.63	374,685
1995	12,385,443.22	3,901,415	4,147,682	10,714,850	29.50	363,215
1996	6,806,868.08	1,966,096	2,090,201	6,078,041	30.37	200,133
1997	9,044,019.31	2,371,342	2,521,027	8,331,796	31.26	266,532
1998	7,179,982.10	1,690,455	1,797,160	6,818,819	32.15	212,094
1999	9,030,513.97	1,882,320	2,001,136	8,835,481	33.05	267,337
2000	14,210,418.50	2,574,928	2,737,464	14,315,038	33.96	421,526
2001	9,103,256.72	1,400,445	1,488,844	9,435,064	34.87	270,578
2002	6,763,291.29	853,798	907,692	7,208,258	35.79	201,404
2003	4,556,663.04	448,376	476,679	4,991,317	36.72	135,929
2004	7,982,384.82	562,279	597,771	8,981,091	37.65	238,542
2005	14,309,785.07	604,445	642,599	16,529,143	38.59	428,327
2006	13,579,874.27	190,661	202,696	16,093,153	39.53	407,112
	352,071,706.51	158,373,414	168,356,669	254,129,377		9,975,037
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					25.5	2.83

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. -15						
1953	1,458.08	1,480	1,538	139	5.87	24
1954	162.79	164	170	17	6.25	3
1956	109.72	108	112	14	7.09	2
1959	859.54	819	851	137	8.58	16
1960	149.52	141	146	26	9.14	3
1961	57,425.79	53,175	55,242	10,798	9.74	1,109
1962	210,332.39	191,764	199,219	42,663	10.36	4,118
1963	303,828.16	272,534	283,129	66,273	11.00	6,025
1964	221,465.69	195,242	202,832	51,854	11.67	4,443
1965	740,215.88	640,990	665,908	185,340	12.35	15,007
1966	777,109.31	660,605	686,286	207,390	13.04	15,904
1967	2,047,286.06	1,707,396	1,773,771	580,608	13.74	42,257
1968	2,521,084.09	2,060,785	2,140,898	758,349	14.46	52,445
1969	2,925,720.96	2,341,747	2,432,782	931,797	15.20	61,302
1970	2,605,302.95	2,040,343	2,119,661	876,437	15.95	54,949
1971	1,106,071.41	846,886	879,809	392,173	16.71	23,469
1972	1,241,192.80	928,077	964,156	463,216	17.49	26,485
1973	2,068,111.85	1,508,336	1,566,972	811,357	18.29	44,361
1974	2,660,933.12	1,891,125	1,964,642	1,095,431	19.10	57,352
1975	2,926,980.30	2,025,002	2,103,724	1,262,303	19.92	63,369
1976	4,788,474.22	3,220,345	3,345,535	2,161,210	20.76	104,105
1977	6,537,044.98	4,268,494	4,434,431	3,083,171	21.61	142,673
1978	5,652,708.68	3,577,938	3,717,030	2,783,585	22.48	123,825
1979	10,773,834.18	6,601,344	6,857,970	5,531,939	23.36	236,812
1980	5,799,988.61	3,435,043	3,568,580	3,101,407	24.25	127,893
1981	6,096,364.74	3,484,377	3,619,831	3,390,988	25.15	134,831
1982	5,660,359.35	3,116,707	3,237,868	3,271,545	26.06	125,539
1983	6,208,198.51	3,286,993	3,414,774	3,724,654	26.98	138,052
1984	5,753,517.66	2,923,190	3,036,828	3,579,717	27.91	128,259
1985	9,059,112.78	4,406,805	4,578,119	5,839,861	28.85	202,422
1986	12,269,425.18	5,703,197	5,924,908	8,184,931	29.79	274,754
1987	11,716,350.36	5,187,414	5,389,074	8,084,729	30.75	262,918
1988	13,368,311.86	5,623,648	5,842,266	9,531,293	31.71	300,577
1989	16,275,950.03	6,487,431	6,739,628	11,977,715	32.67	366,627
1990	13,015,753.35	4,897,568	5,087,960	9,880,156	33.64	293,703
1991	15,729,898.92	5,564,294	5,780,605	12,308,779	34.62	355,540
1992	18,560,165.62	6,147,127	6,386,095	14,958,095	35.60	420,171

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. -15						
1993	23,304,806.54	7,193,262	7,472,899	19,327,629	36.58	528,366
1994	23,944,939.28	6,851,126	7,117,462	20,419,218	37.56	543,643
1995	16,633,982.48	4,380,559	4,550,852	14,578,228	38.55	378,164
1996	19,155,030.66	4,608,317	4,787,464	17,240,821	39.54	436,035
1997	17,014,020.69	3,705,824	3,849,887	15,716,237	40.53	387,768
1998	13,587,760.97	2,650,157	2,753,181	12,872,744	41.52	310,037
1999	21,803,304.06	3,751,040	3,896,861	21,176,939	42.52	498,047
2000	28,070,639.15	4,190,104	4,352,994	27,928,241	43.51	641,881
2001	28,972,481.98	3,658,355	3,800,573	29,517,781	44.51	663,172
2002	23,573,318.76	2,434,417	2,529,054	24,580,263	45.51	540,107
2003	17,542,078.69	1,412,137	1,467,034	18,706,356	46.50	402,287
2004	21,492,893.46	1,235,841	1,283,884	23,432,943	47.50	493,325
2005	24,095,065.80	831,280	863,596	26,845,730	48.50	553,520
2006	28,225,733.85	324,596	337,214	32,122,380	49.50	648,937
	497,097,315.81	142,525,649	148,066,305	423,595,607		11,236,633
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					37.7	2.26

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. -20						
1953	179.74	198	188	28	2.92	10
1961	3,749.28	3,886	3,690	809	4.77	170
1962	1,259,779.78	1,294,499	1,229,173	282,563	5.03	56,176
1963	16,193.76	16,490	15,658	3,775	5.30	712
1964	23,466.51	23,671	22,476	5,684	5.58	1,019
1965	13,091.85	13,066	12,407	3,303	5.89	561
1966	164,969.87	162,845	154,627	43,337	6.21	6,979
1967	357,388.29	348,625	331,032	97,834	6.55	14,936
1968	300,381.60	289,304	274,704	85,754	6.91	12,410
1969	287,677.88	273,305	259,513	85,700	7.29	11,756
1970	109,939.28	102,903	97,710	34,217	7.70	4,444
1971	22,312.92	20,548	19,511	7,265	8.14	893
1972	62,584.53	56,649	53,790	21,311	8.60	2,478
1973	658,256.45	585,006	555,484	234,424	9.08	25,818
1974	973,884.08	848,448	805,632	363,029	9.59	37,855
1975	2,941,748.22	2,509,547	2,382,904	1,147,194	10.12	113,359
1976	3,952,497.21	3,295,908	3,129,582	1,613,415	10.68	151,069
1977	7,194,294.97	5,855,868	5,560,355	3,072,799	11.26	272,895
1978	5,438,643.45	4,314,585	4,096,852	2,429,520	11.86	204,850
1979	14,750,388.45	11,388,480	10,813,767	6,886,699	12.48	551,819
1980	8,744,302.83	6,559,276	6,228,266	4,264,897	13.12	325,068
1981	12,235,217.90	8,906,260	8,456,811	6,225,450	13.77	452,102
1982	8,159,918.68	5,748,826	5,458,715	4,333,187	14.45	299,875
1983	8,654,341.86	5,892,568	5,595,203	4,790,007	15.14	316,381
1984	7,991,017.12	5,246,263	4,981,513	4,607,708	15.85	290,707
1985	13,081,456.31	8,261,725	7,844,802	7,852,946	16.58	473,640
1986	14,209,944.07	8,612,931	8,178,285	8,873,648	17.32	512,335
1987	13,964,367.18	8,105,477	7,696,439	9,060,802	18.07	501,428
1988	14,985,661.79	8,302,656	7,883,667	10,099,127	18.84	536,047
1989	20,764,303.23	10,948,602	10,396,087	14,521,077	19.62	740,116
1990	19,424,639.00	9,717,758	9,227,357	14,082,210	20.41	689,966
1991	20,996,055.46	9,919,376	9,418,801	15,776,466	21.22	743,472
1992	24,132,405.26	10,723,476	10,182,322	18,776,564	22.04	851,931
1993	24,235,201.49	10,079,905	9,571,229	19,511,013	22.87	853,127
1994	21,005,857.25	8,131,787	7,721,421	17,485,608	23.71	737,478
1995	14,589,125.59	5,222,323	4,958,782	12,548,169	24.56	510,919
1996	17,696,633.65	5,805,912	5,512,920	15,723,040	25.43	618,287

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. -20						
1997	15,316,911.55	4,569,341	4,338,752	14,041,542	26.30	533,899
1998	12,233,436.16	3,279,540	3,114,040	11,566,083	27.18	425,537
1999	11,970,734.29	2,839,937	2,696,621	11,668,260	28.08	415,536
2000	37,724,020.54	7,786,238	7,393,310	37,875,515	28.98	1,306,954
2001	28,505,367.67	5,004,402	4,751,858	29,454,583	29.88	985,762
2002	25,778,716.95	3,712,135	3,524,804	27,409,656	30.80	889,924
2003	16,999,413.35	1,911,414	1,814,956	18,584,340	31.72	585,887
2004	29,666,329.93	2,388,733	2,268,187	33,331,409	32.65	1,020,870
2005	30,531,859.60	1,476,521	1,402,009	35,236,223	33.59	1,049,009
2006	41,603,110.77	668,978	635,218	49,288,515	34.53	1,427,411
	553,731,777.60	201,226,191	191,071,430	473,406,705		19,563,877
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					24.2	3.53

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. -20						
1955	3,951.20	3,970	3,503	1,238	6.51	190
1956	900,800.79	896,117	790,625	290,336	6.84	42,447
1957	1,594,414.61	1,569,287	1,384,548	528,750	7.19	73,540
1958	926,359.24	902,089	795,894	315,737	7.54	41,875
1959	1,295,413.64	1,247,483	1,100,627	453,869	7.90	57,452
1960	1,003,713.51	955,134	842,694	361,762	8.28	43,691
1961	967,072.66	908,894	801,898	358,589	8.67	41,360
1962	1,036,175.55	961,405	848,227	395,184	9.07	43,570
1963	1,126,085.67	1,030,639	909,311	441,992	9.49	46,574
1964	1,117,848.53	1,008,747	889,996	451,422	9.92	45,506
1965	603,474.34	536,392	473,247	250,922	10.37	24,197
1966	1,634,428.47	1,430,190	1,261,826	699,488	10.83	64,588
1967	2,058,913.88	1,771,984	1,563,383	907,314	11.31	80,222
1968	2,073,464.60	1,754,151	1,547,650	940,508	11.80	79,704
1969	2,898,608.92	2,408,744	2,125,183	1,353,148	12.30	110,012
1970	1,727,387.57	1,408,512	1,242,700	830,165	12.82	64,755
1971	1,973,576.92	1,577,283	1,391,603	976,689	13.36	73,105
1972	875,047.82	684,847	604,226	445,831	13.91	32,051
1973	2,883,816.23	2,208,542	1,948,549	1,512,030	14.47	104,494
1974	2,897,435.13	2,168,556	1,913,270	1,563,652	15.05	103,897
1975	3,808,478.22	2,783,236	2,455,589	2,114,585	15.64	135,204
1976	6,549,043.67	4,665,801	4,116,536	3,742,316	16.25	230,296
1977	7,064,412.13	4,901,572	4,324,552	4,152,743	16.87	246,161
1978	10,541,593.29	7,115,575	6,277,919	6,371,993	17.50	364,114
1979	11,025,727.65	7,226,703	6,375,965	6,854,908	18.15	377,681
1980	6,490,884.41	4,125,866	3,640,163	4,148,898	18.81	220,569
1981	7,965,310.58	4,903,445	4,326,204	5,232,169	19.48	268,592
1982	6,773,797.70	4,031,764	3,557,139	4,571,418	20.16	226,757
1983	7,780,440.38	4,467,529	3,941,605	5,394,923	20.86	258,625
1984	10,969,633.31	6,068,401	5,354,020	7,809,540	21.56	362,224
1985	11,554,529.46	6,142,388	5,419,297	8,446,138	22.28	379,091
1986	10,679,176.82	5,442,536	4,801,833	8,013,179	23.01	348,248
1987	11,054,615.08	5,388,462	4,754,125	8,511,413	23.75	358,375
1988	9,935,871.03	4,620,180	4,076,286	7,846,759	24.50	320,276
1989	10,489,192.97	4,638,321	4,092,291	8,494,741	25.26	336,292
1990	14,380,279.50	6,025,912	5,316,533	11,939,802	26.03	458,694
1991	11,739,728.22	4,641,889	4,095,439	9,992,235	26.82	372,567

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. -20						
1992	10,544,596.57	3,918,794	3,457,468	9,196,048	27.61	333,069
1993	10,120,045.90	3,518,133	3,103,974	9,040,081	28.41	318,201
1994	9,167,809.03	2,967,070	2,617,782	8,383,589	29.21	287,011
1995	7,601,547.47	2,273,167	2,005,567	7,116,290	30.03	236,973
1996	9,494,406.90	2,603,366	2,296,894	9,096,394	30.86	294,763
1997	10,311,203.33	2,569,964	2,267,424	10,106,020	31.69	318,902
1998	7,699,647.32	1,723,181	1,520,326	7,719,251	32.54	237,223
1999	11,902,617.74	2,359,575	2,081,803	12,201,338	33.39	365,419
2000	14,541,658.00	2,512,799	2,216,989	15,233,001	34.24	444,889
2001	14,058,509.98	2,061,540	1,818,852	15,051,360	35.11	428,692
2002	9,125,704.38	1,100,560	971,001	9,979,844	35.98	277,372
2003	8,044,453.54	754,892	666,025	8,987,319	36.87	243,757
2004	9,042,481.98	609,825	538,035	10,312,943	37.75	273,191
2005	12,007,875.28	485,598	428,433	13,981,017	38.65	361,734
2006	18,581,240.25	249,732	220,333	22,077,155	39.55	558,209
	350,644,501.37	142,330,742	125,575,362	295,198,036		11,416,401
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					25.9	3.26

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. -20						
1953	905,285.01	946,313	1,075,353	10,989	5.80	1,895
1954	234,737.47	243,376	276,563	5,122	6.12	837
1955	208,662.32	214,438	243,679	6,716	6.46	1,040
1956	442,053.93	450,205	511,595	18,870	6.81	2,771
1957	339,536.37	342,416	389,108	18,336	7.18	2,554
1958	528,357.94	527,513	599,445	34,585	7.56	4,575
1959	585,719.35	578,386	657,255	45,608	7.97	5,722
1960	354,625.68	346,100	393,295	32,256	8.40	3,840
1961	621,958.76	599,543	681,297	65,054	8.85	7,351
1962	671,300.96	638,729	725,827	79,734	9.32	8,555
1963	713,740.75	669,774	761,105	95,384	9.81	9,723
1964	748,530.50	692,271	786,670	111,567	10.32	10,811
1965	203,550.54	185,369	210,646	33,615	10.85	3,098
1966	991,725.34	888,269	1,009,394	180,676	11.41	15,835
1967	1,304,089.13	1,148,329	1,304,916	259,991	11.98	21,702
1968	2,022,351.85	1,749,011	1,987,508	439,314	12.57	34,949
1969	1,791,531.32	1,519,720	1,726,951	422,887	13.19	32,061
1970	1,439,965.10	1,197,302	1,360,567	367,391	13.82	26,584
1971	1,641,041.28	1,336,530	1,518,781	450,469	14.46	31,153
1972	2,136,643.69	1,701,965	1,934,047	629,925	15.13	41,634
1973	2,930,703.47	2,281,377	2,592,468	924,376	15.81	58,468
1974	2,746,352.84	2,086,459	2,370,971	924,652	16.51	56,006
1975	3,093,769.75	2,291,741	2,604,245	1,108,279	17.22	64,360
1976	4,416,846.89	3,187,020	3,621,606	1,678,610	17.94	93,568
1977	4,989,127.43	3,501,769	3,979,274	2,007,679	18.68	107,477
1978	5,073,425.28	3,458,047	3,929,590	2,158,520	19.44	111,035
1979	5,721,195.59	3,783,541	4,299,469	2,565,966	20.20	127,028
1980	3,379,578.63	2,164,823	2,460,021	1,595,473	20.98	76,047
1981	3,168,288.37	1,962,565	2,230,183	1,571,763	21.77	72,199
1982	3,293,899.74	1,970,016	2,238,650	1,714,030	22.57	75,943
1983	5,711,366.75	3,292,489	3,741,457	3,112,183	23.38	133,113
1984	6,124,589.88	3,395,473	3,858,484	3,491,024	24.21	144,198
1985	4,159,538.86	2,214,206	2,516,138	2,475,309	25.04	98,854
1986	1,863,642.87	949,787	1,079,301	1,157,070	25.89	44,692
1987	2,901,265.40	1,412,800	1,605,451	1,876,067	26.74	70,160
1988	4,699,007.60	2,178,836	2,475,944	3,162,865	27.61	114,555
1989	6,085,073.69	2,679,136	3,044,466	4,257,622	28.49	149,443

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. -20						
1990	7,347,326.21	3,062,072	3,479,620	5,337,171	29.37	181,722
1991	6,494,809.90	2,550,902	2,898,746	4,895,026	30.27	161,712
1992	6,843,983.85	2,523,787	2,867,933	5,344,848	31.17	171,474
1993	6,643,357.38	2,288,769	2,600,868	5,371,161	32.08	167,430
1994	7,493,248.38	2,398,139	2,725,152	6,266,746	33.00	189,901
1995	6,852,142.79	2,022,753	2,298,578	5,923,993	33.93	174,595
1996	6,061,272.07	1,638,726	1,862,184	5,411,342	34.86	155,231
1997	7,161,780.89	1,754,923	1,994,226	6,599,911	35.81	184,304
1998	6,696,090.16	1,472,872	1,673,715	6,361,593	36.75	173,105
1999	5,889,986.16	1,145,013	1,301,148	5,766,835	37.71	152,926
2000	1,699,460.31	286,937	326,064	1,713,288	38.67	44,305
2001	3,475,981.63	497,622	565,478	3,605,700	39.63	90,984
2002	3,377,400.04	396,372	450,422	3,602,458	40.60	88,730
2003	1,149,303.21	105,092	119,422	1,259,742	41.57	30,304
2004	1,581,456.55	103,237	117,315	1,780,433	42.55	41,843
2005	3,083,300.03	120,989	137,487	3,562,473	43.53	81,839
2006	3,079,074.34	40,274	45,766	3,649,123	44.51	81,984
	173,173,054.23	81,194,123	92,265,844	115,541,820		4,036,225
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					28.6	2.33

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1953	318,273.14	291,729	318,273			
1954	51,629.06	46,998	51,629			
1955	252,637.69	228,384	252,638			
1956	82,719.14	74,257	82,719			
1957	133,769.60	119,202	133,770			
1958	11,796.45	10,435	11,796			
1959	164,586.95	144,507	164,587			
1960	117,425.53	102,266	117,426			
1961	116,748.38	100,836	116,748			
1962	64,567.11	55,289	64,567			
1963	66,346.92	56,302	66,347			
1964	114,241.87	96,032	114,242			
1965	145,667.79	121,152	145,668			
1966	75,835.22	62,382	75,835			
1967	197,641.64	160,663	197,642			
1968	394,848.13	316,905	394,848			
1969	481,364.07	381,096	481,364			
1970	552,544.79	430,985	552,545			
1971	314,010.15	240,971	311,698	2,312	8.14	284
1972	1,751,194.19	1,320,926	1,708,628	42,566	8.60	4,950
1973	478,951.49	354,711	458,821	20,130	9.08	2,217
1974	797,655.49	579,098	749,068	48,587	9.59	5,066
1975	569,896.02	405,139	524,050	45,846	10.12	4,530
1976	1,109,837.18	771,226	997,587	112,250	10.68	10,510
1977	1,303,474.21	884,147	1,143,651	159,823	11.26	14,194
1978	2,109,640.96	1,394,684	1,804,034	305,607	11.86	25,768
1979	2,270,439.38	1,460,801	1,889,557	380,882	12.48	30,519
1980	2,289,988.90	1,431,472	1,851,620	438,369	13.12	33,412
1981	2,157,567.88	1,308,781	1,692,918	464,650	13.77	33,744
1982	375,581.25	220,504	285,224	90,357	14.45	6,253
1983	1,838,049.19	1,042,909	1,349,011	489,038	15.14	32,301
1984	2,356,496.35	1,289,239	1,667,641	688,855	15.85	43,461
1985	2,470,377.11	1,300,159	1,681,766	788,611	16.58	47,564
1986	2,431,182.67	1,227,990	1,588,414	842,769	17.32	48,659
1987	2,189,789.38	1,059,201	1,370,085	819,704	18.07	45,363
1988	3,145,432.13	1,452,246	1,878,491	1,266,941	18.84	67,247
1989	1,955,169.76	859,102	1,111,255	843,915	19.62	43,013

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. 0						
1990	2,912,114.72	1,214,061	1,570,397	1,341,718	20.41	65,738
1991	2,221,552.39	874,625	1,131,334	1,090,218	21.22	51,377
1992	2,350,700.79	870,465	1,125,953	1,224,748	22.04	55,569
1993	2,149,239.80	744,927	963,569	1,185,671	22.87	51,844
1994	2,611,089.32	842,337	1,089,569	1,521,520	23.71	64,172
1995	2,897,917.28	864,449	1,118,172	1,779,745	24.56	72,465
1996	2,318,924.32	633,994	820,076	1,498,848	25.43	58,940
1997	3,162,783.21	786,268	1,017,044	2,145,739	26.30	81,587
1998	1,623,940.84	362,788	469,269	1,154,672	27.18	42,482
1999	20,805,411.51	4,113,230	5,320,495	15,484,917	28.08	551,457
2000	12,753,553.33	2,193,611	2,837,453	9,916,100	28.98	342,170
2001	15,529,831.74	2,272,014	2,938,867	12,590,965	29.88	421,384
2002	6,468,482.23	776,218	1,004,044	5,464,438	30.80	177,417
2003	3,253,727.31	304,874	394,357	2,859,370	31.72	90,144
2004	3,244,085.80	217,678	281,568	2,962,518	32.65	90,736
2005	3,432,480.41	138,329	178,930	3,253,550	33.59	96,861
2006	7,132,953.42	95,582	123,636	7,009,317	34.53	202,992
	130,126,165.59	38,708,176	49,790,896	80,335,266		3,016,390
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					26.6	2.32

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. -15						
1953	78,148.56	81,782	80,257	9,614	3.15	3,052
1957	505.30	509	500	81	4.32	19
1959	1,919.14	1,896	1,861	346	4.93	70
1961	3,006.47	2,908	2,854	603	5.56	108
1962	836.27	800	785	177	5.88	30
1965	128,338.42	118,322	116,115	31,474	6.94	4,535
1966	309,216.14	281,243	275,998	79,601	7.32	10,874
1967	493,598.05	442,587	434,333	133,305	7.71	17,290
1968	476,870.05	421,172	413,317	135,084	8.12	16,636
1969	776,162.82	674,528	661,948	230,639	8.55	26,975
1970	518,614.53	443,190	434,925	161,482	8.99	17,962
1971	286,224.21	240,285	235,804	93,354	9.45	9,879
1972	282,383.87	232,710	228,370	96,371	9.92	9,715
1973	392,668.78	317,272	311,355	140,214	10.41	13,469
1974	415,875.85	329,041	322,904	155,353	10.92	14,226
1975	301,954.23	233,663	229,305	117,942	11.45	10,301
1976	315,527.59	238,542	234,093	128,764	11.99	10,739
1977	1,892,845.70	1,396,182	1,370,144	806,629	12.55	64,273
1978	349,708.06	251,312	246,625	155,539	13.13	11,846
1979	1,369,779.51	957,750	939,888	635,358	13.72	46,309
1980	781,649.63	530,889	520,988	377,909	14.33	26,372
1981	1,110,016.60	730,935	717,303	559,216	14.96	37,381
1982	994,329.97	633,831	622,010	521,469	15.60	33,428
1983	2,023,229.84	1,246,421	1,223,176	1,103,538	16.25	67,910
1984	622,787.61	369,992	363,092	353,114	16.92	20,870
1985	588,641.15	336,506	330,230	346,707	17.60	19,699
1986	1,045,165.73	573,806	563,105	638,836	18.29	34,928
1987	1,011,322.09	531,617	521,703	641,317	19.00	33,754
1988	2,125,245.46	1,067,064	1,047,164	1,396,868	19.72	70,835
1989	1,359,554.90	649,473	637,360	926,128	20.46	45,265
1990	2,556,587.85	1,159,272	1,137,652	1,802,424	21.20	85,020
1991	2,720,693.11	1,165,790	1,144,048	1,984,749	21.96	90,380
1992	4,388,578.13	1,769,431	1,736,432	3,310,433	22.73	145,642
1993	3,379,630.05	1,275,962	1,252,166	2,634,409	23.51	112,055
1994	1,991,383.50	700,081	687,025	1,603,066	24.30	65,970
1995	1,200,031.99	389,998	382,725	997,312	25.11	39,718
1996	2,325,987.56	693,865	680,924	1,993,962	25.92	76,928

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. -15						
1997	1,754,561.22	476,188	467,307	1,550,438	26.74	57,982
1998	599,804.74	146,439	143,708	546,067	27.57	19,807
1999	3,745,417.31	809,759	794,657	3,512,573	28.42	123,595
2000	1,048,279.96	197,344	193,664	1,011,858	29.27	34,570
2001	666,933.07	106,686	104,696	662,277	30.13	21,981
2002	1,752,945.84	231,021	226,713	1,789,175	30.99	57,734
2003	2,021,956.34	207,877	204,000	2,121,250	31.87	66,559
2004	1,687,460.59	124,197	121,881	1,818,699	32.76	55,516
2005	1,206,995.96	53,579	52,579	1,335,466	33.65	39,687
2006	875,277.81	12,985	12,743	993,826	34.55	28,765
	53,978,651.56	22,856,702	22,430,432	39,645,016		1,800,659
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					22.0	3.34

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 375 EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 50-SQUARE						
NET SALVAGE PERCENT.. 0						
1912	67.10	67	67			
1913	66.44	66	66			
1914	60.26	60	60			
1915	60.26	60	60			
1916	60.26	60	60			
1917	60.15	60	60			
1918	60.15	60	60			
1919	59.85	60	60			
1920	59.59	60	60			
1921	57.39	57	57			
1922	56.39	56	56			
1923	81.71	82	82			
1924	50,161.72	50,162	50,162			
1925	98.90	99	99			
1926	103.66	104	104			
1927	120.36	120	120			
1928	135.43	135	135			
1929	221.33	221	221			
1930	26,822.77	26,823	26,823			
1931	484.69	485	485			
1932	484.08	484	484			
1933	622.87	623	623			
1934	624.34	624	624			
1935	624.46	624	624			
1936	616.43	616	616			
1937	3,803.50	3,804	3,804			
1938	5,926.24	5,926	5,926			
1939	6,803.28	6,803	6,803			
1940	6,213.32	6,213	6,213			
1941	9,702.20	9,702	9,702			
1942	8,328.13	8,328	8,328			
1943	19,511.94	19,512	19,512			
1944	13,226.59	13,227	13,227			
1945	9,792.05	9,792	9,792			
1946	11,593.59	11,594	11,594			
1947	11,344.00	11,344	11,344			
1948	12,830.85	12,831	12,831			

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 375 EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 50-SQUARE						
NET SALVAGE PERCENT.. 0						
1949	25,984.40	25,984	25,984			
1950	43,358.21	43,358	43,358			
1951	31,781.19	31,781	31,781			
1952	21,834.76	21,835	21,835			
1953	30,823.55	30,824	30,824			
1954	27,660.88	27,661	27,661			
1955	41,005.07	41,005	41,005			
1956	38,804.08	38,804	38,804			
1957	95,701.87	94,745	84,150	11,552	0.50	11,552
1958	96,707.23	93,806	83,316	13,391	1.50	8,927
1959	115,864.15	110,071	97,763	18,101	2.50	7,240
1960	106,251.44	98,814	87,764	18,487	3.50	5,282
1961	56,256.56	51,193	45,469	10,788	4.50	2,397
1962	342,620.25	304,932	270,834	71,786	5.50	13,052
1963	97,358.09	84,702	75,231	22,127	6.50	3,404
1964	131,691.29	111,938	99,421	32,270	7.50	4,303
1965	56,158.18	46,611	41,399	14,759	8.50	1,736
1966	65,772.74	53,276	47,319	18,454	9.50	1,943
1967	127,074.09	100,389	89,163	37,911	10.50	3,611
1968	40,009.17	30,807	27,362	12,647	11.50	1,100
1969	48,267.25	36,200	32,152	16,115	12.50	1,289
1970	282,217.84	206,019	182,982	99,236	13.50	7,351
1971	237,213.23	168,421	149,588	87,625	14.50	6,043
1972	83,888.36	57,883	51,410	32,478	15.50	2,095
1973	86,051.09	57,654	51,207	34,844	16.50	2,112
1974	40,915.29	26,595	23,621	17,294	17.50	988
1975	38,869.08	24,488	21,750	17,119	18.50	925
1976	652,996.89	398,328	353,786	299,211	19.50	15,344
1977	932,040.58	549,904	488,413	443,628	20.50	21,640
1978	216,667.72	123,501	109,691	106,977	21.50	4,976
1979	426,936.61	234,815	208,558	218,379	22.50	9,706
1980	207,362.61	109,902	97,613	109,750	23.50	4,670
1981	285,940.32	145,830	129,523	156,417	24.50	6,384
1982	683,955.01	335,138	297,662	386,293	25.50	15,149
1983	664,595.52	312,360	277,432	387,164	26.50	14,610
1984	392,942.86	176,824	157,051	235,892	27.50	8,578
1985	432,106.60	185,806	165,029	267,078	28.50	9,371

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 375 EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 50-SQUARE						
NET SALVAGE PERCENT.. 0						
1986	468,906.29	192,252	170,754	298,152	29.50	10,107
1987	660,420.52	257,564	228,763	431,658	30.50	14,153
1988	1,299,124.21	480,676	426,926	872,198	31.50	27,689
1989	1,528,446.60	534,956	475,137	1,053,310	32.50	32,410
1990	299,121.25	98,710	87,672	211,449	33.50	6,312
1991	993,842.12	308,091	273,640	720,202	34.50	20,875
1992	3,275,119.74	949,785	843,579	2,431,541	35.50	68,494
1993	1,036,418.30	279,833	248,542	787,876	36.50	21,586
1994	1,100,559.96	275,140	244,373	856,187	37.50	22,832
1995	1,751,875.79	402,931	357,875	1,394,001	38.50	36,208
1996	341,318.11	71,677	63,662	277,656	39.50	7,029
1997	1,322,748.57	251,322	223,218	1,099,531	40.50	27,149
1998	80,912.55	13,755	12,217	68,696	41.50	1,655
1999	39,922.82	5,988	5,318	34,605	42.50	814
2000	639,738.71	83,166	73,867	565,872	43.50	13,009
2001	46,391.97	5,103	4,532	41,860	44.50	941
2002	98,927.61	8,903	7,907	91,021	45.50	2,000
2003	134,106.38	9,387	8,337	125,769	46.50	2,705
2004	381,855.45	19,093	16,958	364,897	47.50	7,682
2005	907,019.03	27,211	24,169	882,850	48.50	18,203
2006	1,014,292.00	10,143	9,009	1,005,283	49.50	20,309
	24,927,698.32	9,078,834	8,115,310	16,812,387		557,940
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					30.1	2.24

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 390 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R4						
NET SALVAGE PERCENT.. -5						
1931	80,749.34	84,787	84,787			
1933	12,767.66	13,406	13,406			
1946	387.43	407	407			
1947	52,079.76	54,684	54,684			
1950	9,000.00	9,450	9,450			
1951	1,995.03	2,095	2,095			
1952	6,537.32	6,864	6,864			
1953	3,075.60	3,229	3,229			
1955	5,865.29	6,088	2,416	3,743	0.40	3,743
1956	15,304.35	15,795	6,267	9,803	0.60	9,803
1957	22,720.48	23,305	9,247	14,610	0.81	14,610
1958	289,077.43	294,607	116,892	186,639	1.03	181,203
1959	2,047.75	2,073	823	1,327	1.26	1,053
1960	193,834.62	194,754	77,273	126,253	1.51	83,611
1961	378,924.02	377,857	149,923	247,947	1.76	140,879
1962	161,805.05	160,143	63,540	106,355	2.01	52,913
1963	88,553.23	86,928	34,491	58,490	2.28	25,654
1964	4,103.71	3,995	1,585	2,724	2.55	1,068
1965	1,834.59	1,771	703	1,223	2.82	434
1966	128,428.28	122,862	48,748	86,102	3.11	27,686
1967	211,766.88	200,698	79,631	142,724	3.41	41,855
1968	17,855.41	16,744	6,644	12,104	3.74	3,236
1969	45,118.47	41,836	16,599	30,775	4.09	7,524
1970	51,891.10	47,528	18,858	35,628	4.47	7,970
1971	57,773.05	52,169	20,699	39,963	4.90	8,156
1972	93,978.77	83,570	33,158	65,520	5.36	12,224
1973	107,242.49	93,721	37,186	75,419	5.87	12,848
1974	51,654.61	44,274	17,567	36,670	6.43	5,703
1975	16,524.04	13,865	5,501	11,849	7.03	1,685
1976	133,078.75	109,117	43,295	96,438	7.67	12,573
1977	152,576.40	122,028	48,417	111,788	8.34	13,404
1978	259,357.61	202,147	80,206	192,119	9.02	21,299
1979	2,338,635.07	1,772,919	703,444	1,752,123	9.73	180,074
1980	1,945,245.08	1,432,615	568,421	1,474,086	10.45	141,061
1981	1,390,866.82	993,079	394,026	1,066,384	11.20	95,213
1982	302,098.75	208,720	82,814	234,390	11.97	19,581
1983	1,468,009.50	979,412	388,603	1,152,807	12.76	90,345

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 390 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R4						
NET SALVAGE PERCENT.. -5						
1984	409,358.30	263,183	104,424	325,402	13.57	23,980
1985	205,135.83	126,715	50,277	165,116	14.41	11,458
1986	1,051,649.06	622,787	247,104	857,128	15.26	56,168
1987	316,554.66	179,187	71,096	261,286	16.13	16,199
1988	557,477.97	300,695	119,307	466,045	17.02	27,382
1989	559,593.15	286,736	113,769	473,804	17.92	26,440
1990	500,105.80	242,444	96,195	428,916	18.84	22,766
1991	214,741.14	98,106	38,926	186,552	19.77	9,436
1992	1,479,765.28	634,398	251,711	1,302,043	20.71	62,870
1993	1,855,515.66	742,104	294,446	1,653,845	21.67	76,320
1994	446,836.14	165,807	65,788	403,390	22.63	17,825
1995	210,725.03	72,065	28,593	192,668	23.60	8,164
1996	152,132.57	47,602	18,887	140,852	24.57	5,733
1997	34,439.76	9,764	3,874	32,288	25.55	1,264
1998	9,447,332.15	2,397,591	951,298	8,968,401	26.54	337,920
1999	586,246.39	131,360	52,120	563,439	27.53	20,466
2000	1,545,527.52	300,381	119,183	1,503,621	28.52	52,722
2001	188,590.94	31,069	12,327	185,693	29.51	6,293
2002	251,429.89	33,871	13,439	250,562	30.51	8,212
2003	40,206.84	4,209	1,670	40,547	31.51	1,287
2004	118,989.09	8,921	3,540	121,399	32.50	3,735
2005	282,997.89	12,748	5,058	292,090	33.50	8,719
2006	170,194.81	2,555	1,014	177,691	34.50	5,150
	30,728,309.61	14,593,840	5,895,945	26,368,781		2,027,917
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					13.0	6.60

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 391.1 OFFICE FURNITURE & EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1977	9,102.45	9,102	9,102			
1978	31,156.48	31,156	31,156			
1979	78,647.79	78,648	78,648			
1980	175,002.77	175,003	175,003			
1981	310,622.12	310,622	310,622			
1982	382,533.65	382,534	382,534			
1983	389,963.68	389,964	389,964			
1984	482,036.87	482,037	482,037			
1985	567,083.48	567,083	567,083			
1986	666,631.61	666,632	666,632			
1987	743,404.64	724,820	595,515	147,890	0.50	147,890
1988	658,621.34	609,225	500,542	158,079	1.50	105,386
1989	551,033.58	482,154	396,140	154,894	2.50	61,958
1990	785,373.43	647,933	532,344	253,029	3.50	72,294
1991	3,041,813.68	2,357,406	1,936,855	1,104,959	4.50	245,546
1992	1,494,056.21	1,083,191	889,954	604,102	5.50	109,837
1993	720,604.88	486,408	399,635	320,970	6.50	49,380
1994	855,768.62	534,855	439,439	416,330	7.50	55,511
1995	439,827.44	252,901	207,785	232,042	8.50	27,299
1996	83,068.05	43,611	35,831	47,237	9.50	4,972
1997	598,392.48	284,236	233,529	364,863	10.50	34,749
1998	303,207.45	128,863	105,874	197,333	11.50	17,159
2000	3,183.61	1,035	850	2,334	13.50	173
2004	48,133.20	6,017	4,944	43,189	17.50	2,468
2005	49,991.02	3,749	3,081	46,910	18.50	2,536
2006	24,340.08	609	500	23,840	19.50	1,223
	13,493,600.61	10,739,794	9,375,599	4,118,001		938,381
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					4.4	6.95

REVISED May 7, 2008

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 391.2 COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	800,537.72	800,538	800,538			
1997	11,895,269.37	11,895,269	11,895,269			
1998	6,913,259.22	6,913,259	6,913,259			
1999	113,055.84	113,056	113,056			
2000	342,957.17	342,957	342,957			
2001	160,392.08	160,392	160,392			
2002	151,672.84	136,506	446,417-	598,090	0.50	598,090
2003	263,479.99	184,436	603,162-	866,642	1.50	577,761
2004	88,105.70	44,053	144,067-	232,173	2.50	92,869
2005	127,683.72	38,305	125,269-	252,953	3.50	72,272
2006	404,173.07	40,417	132,176-	536,349	4.50	119,189
	21,260,586.72	20,669,188	18,774,380	2,486,207		1,460,181
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					1.7	6.87

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 392 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. +10						
1952	6,659.30	5,993	6,662	669-		
1959	27,589.83	24,831	27,602	2,771-		
1969	2,239.25	2,015	2,240	225-		
1973	22,194.95	19,975	22,204	2,229-		
1974	4,318.54	3,887	4,321	434-		
1975	8,596.80	7,737	8,600	863-		
1977	6,260.18	5,634	6,263	629-		
1978	5,217.30	4,696	5,220	524-		
1979	46,965.64	42,269	46,986	4,717-		
1981	98,318.43	88,487	98,361	9,874-		
1982	134,440.74	120,997	134,499	13,502-		
1983	40,946.06	36,851	40,963	4,112-		
1984	160,455.62	144,410	160,525	16,115-		
1986	43,042.83	38,739	43,062	4,323-		
1987	171,140.02	154,026	171,215	17,189-		
1988	53,246.08	47,921	53,269	5,348-		
1989	32,153.94	28,939	32,168	3,229-		
1990	37,218.82	33,497	37,235	3,738-		
1991	91,597.83	82,438	91,638	9,200-		
1992	24,059.94	21,654	24,070	2,416-		
1993	85,057.59	76,552	85,095	8,543-		
1994	7,879.73	7,092	7,883	791-		
2000	26,389.17	15,438	17,161	6,589		
2005	0.33					
	1,135,988.92	1,014,078	1,127,242	104,852-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					0.0	0.00

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1956	3,617.74	3,618	3,618			
1969	219.50	220	220			
1973	2,460.16	2,460	2,460			
1974	726.56	727	727			
1975	1,115.26	1,115	1,115			
1976	41,795.61	41,796	41,796			
1977	15,745.41	15,745	15,745			
1978	36,225.80	36,226	36,226			
1979	2,532.01	2,532	2,532			
1981	10,349.87	10,350	10,350			
1982	19,560.36	19,560	19,560			
1983	17,914.63	17,915	17,915			
1984	31,120.46	31,120	31,120			
1985	80,403.34	80,403	80,403			
1986	18,527.44	18,527	18,527			
1987	123,184.76	120,105	85,603-	208,788	0.50	208,788
1988	133,138.51	123,153	87,776-	220,915	1.50	147,277
1989	52,088.22	45,577	32,484-	84,572	2.50	33,829
1990	54,010.94	44,559	31,759-	85,770	3.50	24,506
1991	59,157.61	45,847	32,677-	91,835	4.50	20,408
1992	142,663.10	103,431	73,719-	216,382	5.50	39,342
1993	156,211.11	105,442	75,152-	231,363	6.50	35,594
1994	40,229.71	25,144	17,921-	58,151	7.50	7,753
1995	13,101.01	7,533	5,369-	18,470	8.50	2,173
	1,056,099.12	903,105	160,146-	1,216,246		519,670
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					2.3	49.21

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 394 TOOLS, SHOP & GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1974	10,982.38	10,982	10,982			
1977	10,915.06	10,915	10,915			
1978	37,857.90	37,858	37,858			
1979	35,997.89	35,998	35,998			
1980	42,339.34	42,339	42,339			
1981	22,517.51	22,518	22,518			
1982	110,549.69	110,550	110,550			
1983	219,579.37	219,579	219,579			
1984	167,811.40	167,811	167,811			
1985	85,246.92	85,247	85,247			
1986	143,320.27	143,320	143,320			
1987	69,226.32	67,496	59,947	9,279	0.50	9,279
1988	78,057.55	72,203	64,128	13,930	1.50	9,287
1989	49,169.99	43,024	38,212	10,958	2.50	4,383
1990	10,011.95	8,260	7,336	2,676	3.50	765
1991	1,457,268.48	1,129,383	1,003,071	454,197	4.50	100,933
1992	478,084.54	346,611	307,845	170,240	5.50	30,953
1993	181,794.29	122,711	108,987	72,807	6.50	11,201
1994	513,253.29	320,783	284,906	228,347	7.50	30,446
1995	795,333.26	457,317	406,170	389,163	8.50	45,784
1996	225,549.12	118,413	105,170	120,379	9.50	12,671
1997	79,240.36	37,639	33,429	45,811	10.50	4,363
1998	3,188.83	1,355	1,203	1,986	11.50	173
2001	183,427.50	50,443	44,802	138,626	14.50	9,560
2002	127,603.64	28,711	25,500	102,104	15.50	6,587
2003	187,558.16	32,823	29,152	158,406	16.50	9,600
2004	129,966.07	16,246	14,429	115,537	17.50	6,602
2005	194,570.03	14,593	12,961	181,609	18.50	9,817
2006	118,363.45	2,959	2,628	115,735	19.50	5,935
	5,768,784.56	3,758,087	3,436,993	2,331,790		308,339
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					7.6	5.34

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1962	15,419.88	15,420	15,420			
1963	30,435.92	30,436	30,436			
1964	8,717.05	8,717	8,717			
1965	11,466.47	11,466	11,466			
1966	10,623.09	10,623	10,623			
1967	8,963.45	8,963	8,963			
1968	13,849.70	13,850	13,850			
1969	15,673.52	15,674	15,674			
1970	7,005.50	7,006	7,006			
1971	13,054.15	13,054	13,054			
1972	191,720.49	191,720	191,720			
1973	11,858.58	11,859	11,859			
1974	17,847.67	17,848	17,848			
1975	41,267.62	41,268	41,268			
1976	44,173.22	44,173	44,173			
1977	41,497.92	41,498	41,498			
1978	87,430.99	87,431	87,431			
1979	318,918.99	318,919	318,919			
1980	411,457.04	411,457	411,457			
1981	280,835.69	280,836	280,836			
1982	249,154.38	249,154	249,154			
1983	394,108.32	394,108	394,108			
1984	448,660.83	448,661	448,661			
1985	346,987.79	346,988	346,988			
1986	392,558.14	392,558	392,558			
1987	546,368.61	532,709	186,892	359,477	0.50	359,477
1988	700,333.75	647,809	227,272	473,062	1.50	315,375
1989	433,187.18	379,039	132,979	300,208	2.50	120,083
1990	512,602.71	422,897	148,366	364,237	3.50	104,068
1991	792,390.30	614,102	215,447	576,943	4.50	128,210
1992	1,046,146.25	758,456	266,091	780,055	5.50	141,828
1993	754,519.68	509,301	178,679	575,841	6.50	88,591
1994	481,091.31	300,682	105,489	375,602	7.50	50,080
1995	272,270.57	156,556	54,925	217,346	8.50	25,570
1996	314,955.24	165,352	58,011	256,944	9.50	27,047
1997	369,331.51	175,432	61,547	307,785	10.50	29,313
1998	189,229.39	80,422	28,215	161,014	11.50	14,001

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	313,325.78	117,497	41,222	272,104	12.50	21,768
2000	263,053.52	85,492	29,993	233,061	13.50	17,264
2001	360,935.21	99,257	34,822	326,113	14.50	22,491
2002	227,647.17	51,221	17,970	209,677	15.50	13,528
2003	681,203.55	119,211	41,823	639,381	16.50	38,750
2004	140,025.48	17,503	6,141	133,884	17.50	7,651
2005	1,329,037.41	99,678	34,970	1,294,067	18.50	69,950
2006	203,989.61	5,100	1,789	202,201	19.50	10,369
	13,345,330.63	8,751,403	5,286,330	8,059,002		1,605,414
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					5.0	12.03

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. +10						
1967	9,672.12	8,705	9,703	998-		
1984	137,381.42	123,643	137,820	14,177-		
1985	18,758.08	16,882	18,818	1,936-		
1986	599,617.35	539,656	601,531	61,875-		
1987	123,492.02	111,143	123,886	12,743-		
1988	713.62	642	716	74-		
1990	163,797.86	147,418	164,321	16,903-		
1991	80,685.91	72,617	80,943	8,326-		
1992	46,496.19	40,453	45,091	3,244-		
1993	4,833.56	3,915	4,364	14-		
1994	10,631.48	7,973	8,887	681		
2005	0.04					
	1,196,079.65	1,073,047	1,196,080	119,609-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					0.0	0.00

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1982	66,033.25	66,033	66,033			
1983	6,601.90	6,602	6,602			
1984	1,013,105.60	1,013,106	1,013,106			
1985	1,000,525.40	1,000,525	1,000,525			
1986	1,824,062.56	1,824,063	1,824,063			
1987	1,599,399.12	1,599,399	1,599,399			
1988	680,094.03	680,094	680,094			
1989	3,468,675.11	3,468,675	3,468,675			
1990	2,965,690.54	2,965,691	2,965,691			
1991	2,457,551.05	2,457,551	2,457,551			
1992	2,623,399.50	2,536,040	775,315	1,848,085	0.50	1,848,085
1993	1,995,355.43	1,795,820	549,016	1,446,339	1.50	964,226
1994	6,042,855.08	5,035,511	1,539,450	4,503,405	2.50	1,801,362
1995	318,202.83	243,966	74,585	243,618	3.50	69,605
1996	751,097.34	525,768	160,737	590,360	4.50	131,191
1997	2,126,659.84	1,346,814	411,746	1,714,914	5.50	311,803
1998	605,249.80	342,995	104,860	500,390	6.50	76,983
1999	360,713.60	180,357	55,138	305,576	7.50	40,743
2000	690,957.35	299,392	91,530	599,427	8.50	70,521
2001	1,404,634.26	515,079	157,469	1,247,165	9.50	131,281
2002	676,697.63	203,009	62,064	614,634	10.50	58,537
2003	996,625.24	232,513	71,084	925,541	11.50	80,482
2004	596,606.83	99,454	30,405	566,202	12.50	45,296
2005	3,648,945.19	364,895	111,555	3,537,390	13.50	262,029
2006	3,493,685.37	116,340	35,567	3,458,118	14.50	238,491
	41,413,423.85	28,919,692	19,312,260	22,101,164		6,130,635
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.6	14.80

PUGET SOUND ENERGY
ELECTRIC PLANT

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1980	16,825.03	16,825	16,825			
1981	45,814.13	45,814	45,814			
1982	36,842.91	36,843	36,843			
1983	20,566.34	20,566	20,566			
1984	24,148.47	24,148	24,148			
1985	26,699.57	26,700	26,700			
1986	9,973.84	9,974	9,974			
1987	21,654.88	21,655	21,655			
1988	24,891.29	24,891	24,891			
1989	14,126.46	14,126	14,126			
1990	9,758.33	9,758	9,758			
1991	32,486.67	32,487	32,487			
1992	13,701.93	13,246	2,078	11,624	0.50	11,624
1993	31,894.19	28,705	4,503	27,391	1.50	18,261
1994	20,171.79	16,809	2,637	17,535	2.50	7,014
1995	5,452.04	4,180	656	4,796	3.50	1,370
1996	13,955.95	9,769	1,532	12,424	4.50	2,761
1997	9,841.57	6,233	978	8,864	5.50	1,612
1998	494.77	280	44	451	6.50	69
1999	50,398.66	25,199	3,952	46,447	7.50	6,193
2000	2,084.64	903	141	1,944	8.50	229
2005	10,025.46	1,003	158	9,867	13.50	731
2006	3,736.12	124	19	3,717	14.50	256
	445,545.04	390,238	300,485	145,060		50,120
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					2.9	11.25

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GAS PLANT

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 305 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SWARR						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -5						
1976	338,722.00	208,558	355,658			
1991	11,979.00	4,215	12,246	332	30.55	11
2000	30,144.61	5,185	15,065	16,587	33.14	501
2001	15,310.19	2,278	6,618	9,458	33.31	284
2002	44,329.05	5,506	15,997	30,549	33.47	913
2004	25,755.94	1,866	5,422	21,622	33.72	641
	466,240.79	227,608	411,006	78,548		2,350
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					33.4	0.50

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 311 LIQUEFIED PETROLEUM GAS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SWARR						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -10						
1965	1,686,198.06	1,396,678	1,854,818			
1967	769.00	613	846			
1969	5,223.00	3,999	5,745			
1970	309.00	232	340			
1971	158,108.60	115,813	173,919			
1975	1,393,618.00	923,774	1,532,980			
1976	4,443.00	2,866	4,887			
1978	9,732.00	5,924	10,622	83	22.22	4
1984	1,477.00	736	1,320	305	26.68	11
1985	15,308.00	7,347	13,173	3,666	27.34	134
1992	142,206.00	49,681	89,078	67,349	30.96	2,175
1993	7,177.00	2,368	4,246	3,649	31.33	116
1997	2,604,588.80	646,928	1,159,939	1,705,109	32.51	52,449
1998	136,957.70	31,020	55,619	95,034	32.74	2,903
2000	75,208.19	13,551	24,297	58,432	33.14	1,763
	6,241,323.35	3,201,530	4,931,829	1,933,627		59,555
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					32.5	0.95

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 320 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SWARR						
INTERIM SURVIVOR CURVE.. IOWA 25-R4						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1977	73,147.00	67,120	73,147			
1998	960.19	323	960			
2000	3,892.69	1,007	3,129	764	18.53	41
	77,999.88	68,450	77,236	764		41
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					18.6	0.05

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 351.1 STRUCTURES AND IMPROVEMENTS - WELLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JACKSON PRAIRIE						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -10						
1997	365,402.74	101,169	237,397	164,546	27.65	5,951
	365,402.74	101,169	237,397	164,546		5,951
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					27.7	1.63

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 351.2 STRUCTURES AND IMPROVEMENTS - COMPRESSOR STA.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JACKSON PRAIRIE						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -10						
1997	331,241.55	91,711	341,421	22,945	27.65	830
	331,241.55	91,711	341,421	22,945		830
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					27.6	0.25

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 351.3 STRUCTURES AND IMPROVEMENTS - M & R STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JACKSON PRAIRIE						
INTERIM SURVIVOR CURVE.. IOWA 45-R3						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -10						
1997	2,244.87	632	2,941	472-		
	2,244.87	632	2,941	472-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					0.0	0.00

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 351.4 STRUCTURES AND IMPROVEMENTS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JACKSON PRAIRIE						
INTERIM SURVIVOR CURVE.. IOWA 45-R3						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -10						
1997	108,998.67	30,682	76,975	42,924	26.95	1,593
2003	1,959.56	236	592	1,564	28.09	56
2005	1,006.29	55	138	969	28.37	34
	111,964.52	30,973	77,705	45,457		1,683
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					27.0	1.50

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 352.1 WELLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JACKSON PRAIRIE						
INTERIM SURVIVOR CURVE.. IOWA 60-R4						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -15						
1997	5,639,437.06	1,596,694	4,928,561	1,556,792	29.05	53,590
1998	19,270.95	5,004	15,446	6,716	29.11	231
2000	1,294,612.22	271,111	836,846	651,958	29.20	22,327
2001	8,239.55	1,500	4,630	4,845	29.24	166
2002	300,001.54	45,954	141,848	203,154	29.28	6,938
2003	48,524.42	5,954	18,378	37,425	29.31	1,277
2004	158,224.27	14,284	44,091	137,867	29.34	4,699
2006	18,968.21	364	1,124	20,689	29.38	704
	7,487,278.22	1,940,865	5,990,924	2,619,446		89,932
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					29.1	1.20

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 352.2 RESERVOIRS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JACKSON PRAIRIE						
INTERIM SURVIVOR CURVE.. IOWA 60-R4						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -15						
1997	309,490.62	87,626	244,717	111,197	29.05	3,828
1998	3,039.01	789	2,203	1,292	29.11	44
2000	747,497.64	156,537	437,167	422,455	29.20	14,468
2001	116,439.33	21,197	59,198	74,707	29.24	2,555
2004	116,477.60	10,515	29,365	104,584	29.34	3,565
2005	90,404.31	5,053	14,112	89,853	29.36	3,060
2006	28,104.21	540	1,508	30,812	29.38	1,049
	1,411,452.72	282,257	788,270	834,900		28,569
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					29.2	2.02

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 352.3 NON-RECOVERABLE NATURAL GAS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JACKSON PRAIRIE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
1997	2,184,130.24	532,054	1,090,578	1,093,552	29.50	37,070
2004	428,967.76	33,502	68,671	360,297	29.50	12,213
2005	308,377.92	14,925	30,592	277,786	29.50	9,416
2006	235,771.98	3,937	8,070	227,702	29.50	7,719
	3,157,247.90	584,418	1,197,911	1,959,337		66,418
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					29.5	2.10

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 353 LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JACKSON PRAIRIE						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -20						
1997	818,989.52	247,368	488,353	494,434	27.65	17,882
2000	565,808.99	125,813	248,380	430,591	28.10	15,324
2001	58,617.22	11,311	22,330	48,011	28.23	1,701
2002	70,652.39	11,480	22,664	62,119	28.34	2,192
2006	50,107.61	1,028	2,029	58,100	28.73	2,022
	1,564,175.73	397,000	783,756	1,093,255		39,121
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					27.9	2.50

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 354 COMPRESSOR STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JACKSON PRAIRIE						
INTERIM SURVIVOR CURVE.. IOWA 40-R3						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -10						
1997	2,405,366.19	696,666	1,314,610	1,331,293	25.80	51,601
2000	4,397,848.41	928,826	1,752,696	3,084,937	26.76	115,282
2001	107,651.81	19,681	37,138	81,279	27.04	3,006
2002	1,127.15	173	326	914	27.29	33
2003	52,322.10	6,394	12,066	45,488	27.52	1,653
2004	88,676.83	7,950	15,002	82,543	27.73	2,977
2005	376,585.03	20,836	39,318	374,926	27.92	13,429
2006	161,711.20	3,042	5,740	172,142	28.10	6,126
	7,591,288.72	1,683,568	3,176,896	5,173,522		194,107
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					26.7	2.56

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 355 MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JACKSON PRAIRIE						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -10						
1997	19,014.48	5,331	6,593	14,323	24.94	574
2000	274,661.45	56,498	69,877	232,251	25.74	9,023
	293,675.93	61,829	76,470	246,574		9,597
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					25.7	3.27

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 356 PURIFICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JACKSON PRAIRIE						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -5						
1997	551,150.06	147,513	360,037	218,671	24.94	8,768
2000	460,850.56	90,488	220,855	263,038	25.74	10,219
	1,012,000.62	238,001	580,892	481,709		18,987
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					25.4	1.88

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 357 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JACKSON PRAIRIE						
INTERIM SURVIVOR CURVE.. IOWA 25-R3						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
1997	476,259.52	171,072	436,674	39,586	16.02	2,471
1998	7,550.15	2,444	6,238	1,312	16.90	78
2000	23,885.04	5,993	15,298	8,587	18.69	459
2001	17,769.75	3,790	9,674	8,096	19.59	413
2002	14,500.09	2,551	6,512	7,988	20.47	390
2003	11,684.64	1,615	4,122	7,563	21.33	355
2004	14,871.32	1,480	3,778	11,093	22.17	500
2005	14,321.80	861	2,198	12,124	22.97	528
2006	10,166.90	205	523	9,644	23.73	406
	591,009.21	190,011	485,017	105,993		5,600
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					18.9	0.95

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIG HARBOR						
INTERIM SURVIVOR CURVE.. IOWA 45-R3						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
2004	3,960,005.42	281,556	302,926	3,657,079	32.27	113,328
2005	13,833.57	603	649	13,185	32.49	406
	3,973,838.99	282,159	303,575	3,670,264		113,734
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					32.3	2.86

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 362 GAS HOLDERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIG HARBOR						
INTERIM SURVIVOR CURVE.. IOWA 40-S3						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -20						
2004	2,041,551.65	178,105	103,942	2,345,920	31.87	73,609
2006	1,559,942.76	28,266	16,496	1,855,435	32.57	56,968
	3,601,494.41	206,371	120,438	4,201,355		130,577
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					32.2	3.63

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 363 PURIFICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIG HARBOR						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. -5						
2004	3,966,060.79	296,503	426,352	3,738,012	29.99	124,642
	3,966,060.79	296,503	426,352	3,738,012		124,642
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					30.0	3.14

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 364 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GIG HARBOR						
INTERIM SURVIVOR CURVE.. IOWA 25-L2						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. +10						
2002	643,704.18	104,570	200,445	378,889	19.89	19,049
2004	8,925.92	830	1,591	6,442	21.53	299
2006	317,950.53	6,038	11,574	274,581	23.18	11,846
	970,580.63	111,438	213,610	659,912		31,194
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					21.2	3.21

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 373 EASEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 50-SQUARE						
NET SALVAGE PERCENT.. 0						
1975	2,290.00	1,443	1,283	1,007	18.50	54
1982	6,375.00	3,124	2,777	3,598	25.50	141
1992	17,050.00	4,945	4,396	12,654	35.50	356
2000	40,017.88	5,202	4,624	35,394	43.50	814
2004	3,625,686.12	181,284	161,151	3,464,535	47.50	72,938
2005	50,413.10	1,512	1,344	49,069	48.50	1,012
2006	4,047,345.63	40,473	35,978	4,011,368	49.50	81,038
	7,789,177.73	237,983	211,553	7,577,625		156,353
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					48.5	2.01

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. -5						
1956	34,474.01	30,721	34,267	1,931	6.81	284
1957	10,209.93	9,009	10,049	671	7.18	93
1958	12,827.00	11,206	12,500	968	7.56	128
1959	1,484.00	1,282	1,430	128	7.97	16
1961	3,563.00	3,005	3,352	389	8.85	44
1964	2,503.00	2,026	2,260	368	10.32	36
1965	9,892.00	7,882	8,792	1,595	10.85	147
1966	5,185.00	4,064	4,533	911	11.41	80
1969	4,811.00	3,571	3,983	1,069	13.19	81
1970	15,301.00	11,132	12,417	3,649	13.82	264
1971	570.00	406	453	146	14.46	10
1972	306.00	213	238	83	15.13	5
1974	5,527.00	3,674	4,098	1,705	16.51	103
1975	6,575.00	4,262	4,754	2,150	17.22	125
1976	15,389.00	9,716	10,838	5,320	17.94	297
1978	994,425.93	593,076	661,539	382,608	19.44	19,681
1987	7,760.00	3,306	3,688	4,460	26.74	167
1988	7,976.00	3,236	3,610	4,765	27.61	173
1990	3,574.00	1,303	1,453	2,300	29.37	78
1991	45,844.25	15,755	17,574	30,562	30.27	1,010
1993	5,574,270.00	1,680,392	1,874,371	3,978,613	32.08	124,022
1996	345,248.52	81,674	91,102	271,409	34.86	7,786
1998	209,107.88	40,246	44,892	174,671	36.75	4,753
1999	182,167.84	30,987	34,564	156,712	37.71	4,156
2000	13,959.97	2,062	2,300	12,358	38.67	320
2001	187,582.50	23,498	26,211	170,751	39.63	4,309
2002	16,497.13	1,694	1,890	15,432	40.60	380
2003	11,251.95	900	1,004	10,811	41.57	260
2004	80,124.22	4,577	5,105	79,025	42.55	1,857
2005	297,252.59	10,206	11,384	300,731	43.53	6,909
2006	22,645.28	259	289	23,489	44.51	528
	8,128,305.00	2,595,340	2,894,940	5,639,780		178,102
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					31.7	2.19

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 376.1 MAINS - CAST IRON

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2007						
NET SALVAGE PERCENT.. -60						
1953	540,704.74	849,296	492,195	372,933	1.00	372,933
1969	1,500,786.00	2,338,825	1,355,427	1,045,831	1.00	1,045,831
	2,041,490.74	3,188,121	1,847,622	1,418,764		1,418,764
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					1.0	69.50

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 376.2 MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. -35						
1973	578.78	496	453	328	18.29	18
1974	370,479.37	309,091	282,569	217,578	19.10	11,392
1975	1,973,050.89	1,602,433	1,464,932	1,198,687	19.92	60,175
1976	2,336,023.87	1,844,244	1,685,994	1,467,638	20.76	70,695
1977	1,324,434.62	1,015,219	928,106	859,881	21.61	39,791
1978	2,113,056.90	1,570,086	1,435,361	1,417,266	22.48	63,046
1979	3,610,808.44	2,597,182	2,374,325	2,500,266	23.36	107,032
1980	6,824,433.16	4,744,687	4,337,558	4,875,427	24.25	201,049
1981	4,319,036.33	2,897,857	2,649,199	3,181,500	25.15	126,501
1982	4,742,006.30	3,065,138	2,802,126	3,599,583	26.06	138,127
1983	3,350,577.22	2,082,518	1,903,823	2,619,456	26.98	97,089
1984	5,553,325.38	3,312,170	3,027,961	4,469,028	27.91	160,123
1985	7,206,084.26	4,115,034	3,761,934	5,966,280	28.85	206,803
1986	7,830,984.50	4,273,133	3,906,467	6,665,362	29.79	223,745
1987	12,700,252.13	6,600,956	6,034,545	11,110,795	30.75	361,327
1988	13,958,771.66	6,893,260	6,301,767	12,542,575	31.71	395,540
1989	14,122,822.69	6,608,210	6,041,177	13,024,634	32.67	398,673
1990	17,815,299.70	7,869,374	7,194,123	16,856,532	33.64	501,086
1991	32,859,802.59	13,645,362	12,474,489	31,886,244	34.62	921,035
1992	31,008,715.06	12,056,188	11,021,678	30,840,087	35.60	866,295
1993	22,611,364.29	8,193,002	7,489,982	23,035,360	36.58	629,726
1994	32,160,953.81	10,802,221	9,875,310	33,541,978	37.56	893,024
1995	25,767,444.40	7,966,005	7,282,463	27,503,587	38.55	713,452
1996	27,818,780.69	7,856,580	7,182,427	30,372,927	39.54	768,157
1997	29,016,332.32	7,419,186	6,782,565	32,389,484	40.53	799,148
1998	31,388,700.95	7,186,757	6,570,080	35,804,666	41.52	862,347
1999	25,597,586.70	5,169,689	4,726,091	29,830,651	42.52	701,568
2000	33,452,198.06	5,861,829	5,358,841	39,801,626	43.51	914,770
2001	47,506,412.03	7,041,875	6,437,630	57,696,026	44.51	1,296,249
2002	35,097,732.47	4,254,898	3,889,796	43,492,143	45.51	955,661
2003	36,778,405.30	3,475,559	3,177,331	46,473,516	46.50	999,430
2004	37,189,606.41	2,510,298	2,294,896	47,911,073	47.50	1,008,654
2005	45,398,535.76	1,838,641	1,680,872	59,607,151	48.50	1,229,013
2006	38,867,252.67	524,708	479,684	51,991,107	49.50	1,050,325
	642,671,849.71	167,203,886	152,856,555	714,750,442		17,771,066
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					40.2	2.77

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 376.3 MAINS - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2014						
NET SALVAGE PERCENT.. -7						
1953	714,549.12	665,097	724,173	40,395	8.00	5,049
1954	126,165.92	117,151	127,557	7,441	8.00	930
1955	436,964.25	404,666	440,610	26,942	8.00	3,368
1956	3,416,214.64	3,155,298	3,435,561	219,789	8.00	27,474
1957	3,700,795.11	3,409,036	3,711,836	248,015	8.00	31,002
1958	1,660,447.36	1,525,101	1,660,565	116,114	8.00	14,514
1959	3,017,791.53	2,763,733	3,009,216	219,821	8.00	27,478
1960	3,489,984.87	3,186,091	3,469,089	265,195	8.00	33,149
1961	3,763,678.23	3,425,079	3,729,304	297,832	8.00	37,229
1962	4,805,939.67	4,358,660	4,745,809	396,546	8.00	49,568
1963	5,058,155.26	4,571,707	4,977,779	434,447	8.00	54,306
1964	3,966,041.49	3,571,468	3,888,696	354,968	8.00	44,371
1965	306,744.76	275,177	299,619	28,598	8.00	3,575
1966	489,688.00	437,564	476,430	47,536	8.00	5,942
1967	318,024.57	282,982	308,117	32,169	8.00	4,021
1968	1,002,684.72	888,339	967,244	105,629	8.00	13,204
1969	677,460.00	597,448	650,515	74,367	8.00	9,296
1970	161,194.00	141,466	154,031	18,447	8.00	2,306
1971	318,229.00	277,886	302,569	37,936	8.00	4,742
1972	83,664.00	72,673	79,128	10,392	8.00	1,299
1974	89,835.00	77,139	83,991	12,132	8.00	1,517
1975	378,592.00	323,062	351,757	53,336	8.00	6,667
1976	84,142.00	71,323	77,658	12,374	8.00	1,547
1977	988.00	832	906	151	8.00	19
1978	115,841.00	96,780	105,376	18,574	8.00	2,322
1979	1,809,476.00	1,499,734	1,632,945	303,194	8.00	37,899
1980	3,697.00	3,038	3,308	648	8.00	81
1981	327,792.00	266,981	290,695	60,042	8.00	7,505
1986	6,387.00	4,916	5,353	1,481	8.00	185
1989	13,730.00	10,083	10,979	3,712	8.00	464
1991	1,320,722.00	932,129	1,014,923	398,250	8.00	49,781
1992	101,031.00	69,662	75,850	32,253	8.00	4,032
1993	7,624,466.11	5,122,520	5,577,516	2,580,663	8.00	322,583
2005	218.21	37	40	193	8.00	24
	49,391,333.82	42,604,858	46,389,145	6,459,582		807,449
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.0	1.63

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 376.4 MAINS - STEEL WRAP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. -50						
1965	2,638,297.45	2,979,957	2,414,571	1,542,875	12.35	124,929
1966	5,043,598.17	5,592,342	4,531,309	3,034,088	13.04	232,675
1967	4,641,932.51	5,049,494	4,091,455	2,871,444	13.74	208,984
1968	5,757,840.42	6,139,009	4,974,257	3,662,504	14.46	253,285
1969	5,280,102.72	5,512,427	4,466,556	3,453,598	15.20	227,210
1970	4,977,889.49	5,084,914	4,120,155	3,346,679	15.95	209,823
1971	2,882,537.07	2,878,790	2,332,598	1,991,208	16.71	119,163
1972	3,373,190.11	3,289,872	2,665,686	2,394,099	17.49	136,884
1973	3,388,525.66	3,223,504	2,611,910	2,470,878	18.29	135,094
1974	1,985,671.57	1,840,718	1,491,479	1,487,028	19.10	77,855
1975	1,157,330.33	1,044,375	846,226	889,769	19.92	44,667
1976	1,072,617.28	940,900	762,383	846,543	20.76	40,778
1977	2,354,803.46	2,005,586	1,625,067	1,907,138	21.61	88,253
1978	730,374.00	602,997	488,591	606,970	22.48	27,000
1979	947,929.44	757,585	613,849	808,045	23.36	34,591
1980	2,319,262.01	1,791,630	1,451,705	2,027,188	24.25	83,595
1981	1,211,860.25	903,442	732,032	1,085,758	25.15	43,171
1982	962,007.11	690,914	559,827	883,184	26.06	33,890
1983	878,609.76	606,768	491,646	826,269	26.98	30,625
1984	1,433,360.00	949,888	769,666	1,380,374	27.91	49,458
1985	411,039.25	260,804	211,322	405,237	28.85	14,046
1986	1,955,072.31	1,185,360	960,462	1,972,146	29.79	66,202
1987	1,710,071.48	987,566	800,195	1,764,912	30.75	57,396
1988	2,626,698.37	1,441,269	1,167,817	2,772,231	31.71	87,425
1989	1,295,298.16	673,426	545,657	1,397,290	32.67	42,770
1990	1,517,003.76	744,545	603,283	1,672,223	33.64	49,709
1991	7,673,276.25	3,540,450	2,868,721	8,641,193	34.62	249,601
1992	4,593,138.22	1,984,236	1,607,767	5,281,940	35.60	148,369
1993	6,108,717.99	2,459,370	1,992,754	7,170,323	36.58	196,018
1994	6,243,949.27	2,330,242	1,888,126	7,477,798	37.56	199,089
1995	4,054,796.51	1,392,823	1,128,563	4,953,632	38.55	128,499
1996	17,980,957.11	5,642,424	4,571,889	22,399,547	39.54	566,503
1997	11,779,703.19	3,346,614	2,711,662	14,957,893	40.53	369,057
1998	14,242,920.09	3,623,399	2,935,933	18,428,447	41.52	443,845
1999	13,444,558.19	3,016,959	2,444,552	17,722,285	42.52	416,799
2000	13,856,336.19	2,697,829	2,185,971	18,598,533	43.51	427,454
2001	10,771,753.92	1,774,108	1,437,507	14,720,124	44.51	330,715

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 376.4 MAINS - STEEL WRAP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. -50						
2002	23,282,921.51	3,136,210	2,541,178	32,383,204	45.51	711,562
2003	14,694,391.31	1,542,911	1,250,175	20,791,412	46.50	447,127
2004	44,526,740.55	3,339,506	2,705,902	64,084,209	47.50	1,349,141
2005	14,526,649.47	653,699	529,673	21,260,301	48.50	438,357
2006	36,184,795.15	542,772	439,792	53,837,401	49.50	1,087,624
	306,518,527.06	98,201,634	79,569,869	380,207,920		10,029,238
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					37.9	3.27

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 378 MEASURING & REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R1.5						
NET SALVAGE PERCENT.. -20						
1931	9,481.00	11,377	11,377			
1932	33,393.63	40,072	40,072			
1950	3,748.29	4,309	3,984	514	1.26	408
1953	9,346.98	10,409	9,624	1,592	2.16	737
1955	12,309.04	13,486	12,469	2,302	2.61	882
1956	125,098.22	135,902	125,658	24,460	2.84	8,613
1957	519,563.24	559,445	517,277	106,199	3.08	34,480
1958	72,627.21	77,505	71,663	15,490	3.32	4,666
1959	87,675.95	92,659	85,675	19,536	3.58	5,457
1960	110,168.39	115,280	106,591	25,611	3.84	6,670
1961	251,273.54	260,128	240,521	61,007	4.12	14,808
1962	197,497.24	202,229	186,986	50,011	4.40	11,366
1963	86,060.28	87,131	80,563	22,709	4.69	4,842
1964	242,120.27	242,314	224,050	66,494	4.98	13,352
1965	142,521.74	140,874	130,256	40,770	5.29	7,707
1966	157,986.55	154,189	142,567	47,017	5.60	8,396
1967	99,517.26	95,859	88,634	30,787	5.92	5,201
1968	340,185.62	323,190	298,829	109,394	6.25	17,503
1969	250,915.27	234,947	217,238	83,860	6.59	12,725
1970	268,203.67	247,273	228,635	93,209	6.95	13,411
1971	142,056.27	128,873	119,159	51,309	7.32	7,009
1972	84,176.00	75,051	69,394	31,617	7.71	4,101
1973	105,710.93	92,565	85,588	41,265	8.11	5,088
1974	90,620.98	77,862	71,993	36,752	8.52	4,314
1975	47,124.93	39,658	36,669	19,881	8.96	2,219
1976	130,433.19	107,420	99,323	57,197	9.41	6,078
1977	33,241.44	26,754	24,737	15,153	9.88	1,534
1978	73,946.01	58,059	53,683	35,052	10.37	3,380
1979	317,106.12	242,662	224,371	156,156	10.87	14,366
1980	100,861.70	75,077	69,418	51,616	11.39	4,532
1981	124,537.81	90,011	83,226	66,219	11.93	5,551
1982	93,642.03	65,591	60,647	51,723	12.49	4,141
1983	164,522.00	111,487	103,084	94,342	13.06	7,224
1984	246,470.37	161,192	149,042	146,722	13.65	10,749
1985	136,431.61	85,952	79,473	84,245	14.25	5,912
1986	130,517.65	78,984	73,031	83,590	14.87	5,621
1987	155,132.47	89,971	83,189	102,970	15.50	6,643

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 378 MEASURING & REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R1.5						
NET SALVAGE PERCENT.. -20						
1988	304,221.41	168,551	155,846	209,220	16.15	12,955
1989	154,492.42	81,516	75,372	110,019	16.81	6,545
1990	1,062,374.10	531,612	491,542	783,307	17.49	44,786
1991	1,469,073.28	695,107	642,713	1,120,175	18.17	61,650
1992	343,723.00	153,025	141,491	270,977	18.87	14,360
1993	554,801.39	231,219	213,791	451,971	19.58	23,083
1994	3,042,168.88	1,180,240	1,091,279	2,559,324	20.30	126,075
1995	842,673.11	302,351	279,561	731,647	21.03	34,791
1996	3,219,705.51	1,061,344	981,345	2,882,302	21.76	132,459
1997	2,340,651.60	701,353	648,488	2,160,294	22.51	95,970
1998	4,135,797.80	1,115,177	1,031,120	3,931,837	23.26	169,039
1999	232,422.27	55,502	51,319	227,588	24.03	9,471
2000	4,443,255.21	924,019	854,371	4,477,535	24.80	180,546
2001	2,317,796.18	409,694	378,813	2,402,542	25.58	93,923
2002	2,947,675.90	429,064	396,723	3,140,488	26.36	119,138
2003	2,492,894.20	283,292	261,939	2,729,534	27.16	100,498
2004	6,419,309.56	523,816	484,333	7,218,838	27.96	258,184
2005	8,990,653.33	442,340	408,998	10,379,786	28.77	360,785
2006	5,171,408.97	85,018	78,610	6,127,081	29.59	207,066
	55,681,323.02	14,029,987	12,976,350	53,841,236		2,321,010
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					23.2	4.17

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. -75						
1965	889,651.56	1,210,794	1,093,379	463,511	8.89	52,138
1966	1,985,242.45	2,663,649	2,405,346	1,068,828	9.33	114,558
1967	2,520,927.89	3,331,658	3,008,576	1,403,048	9.79	143,314
1968	3,167,333.29	4,119,434	3,719,959	1,822,874	10.27	177,495
1969	2,770,788.83	3,543,077	3,199,493	1,649,387	10.77	153,146
1970	2,564,069.99	3,219,510	2,907,304	1,579,818	11.30	139,807
1971	2,179,515.60	2,685,163	2,424,774	1,389,378	11.84	117,346
1972	2,218,002.60	2,677,074	2,417,469	1,464,036	12.41	117,972
1973	2,570,709.88	3,037,551	2,742,990	1,755,752	12.99	135,162
1974	2,403,589.59	2,776,987	2,507,693	1,698,589	13.59	124,988
1975	1,688,149.37	1,904,612	1,719,916	1,234,345	14.21	86,865
1976	2,359,131.63	2,595,576	2,343,874	1,784,606	14.85	120,175
1977	2,765,239.68	2,963,991	2,676,563	2,162,606	15.50	139,523
1978	2,325,325.20	2,424,093	2,189,021	1,880,298	16.17	116,283
1979	3,728,301.19	3,774,439	3,408,419	3,116,108	16.86	184,823
1980	6,225,941.77	6,112,318	5,519,586	5,375,812	17.56	306,140
1981	5,278,839.36	5,018,065	4,531,447	4,706,522	18.27	257,609
1982	4,636,668.94	4,259,940	3,846,840	4,267,331	19.00	224,596
1983	5,519,652.13	4,892,482	4,418,042	5,241,349	19.74	265,519
1984	6,342,289.93	5,412,986	4,888,071	6,210,936	20.49	303,120
1985	7,279,749.22	5,971,032	5,392,001	7,347,560	21.25	345,768
1986	9,965,253.21	7,833,686	7,074,028	10,365,165	22.03	470,502
1987	13,284,589.80	9,985,030	9,016,749	14,231,283	22.82	623,632
1988	14,457,088.17	10,360,311	9,355,637	15,944,267	23.62	675,032
1989	15,899,800.96	10,829,354	9,779,196	18,045,456	24.43	738,660
1990	21,434,907.15	13,830,338	12,489,165	25,021,923	25.25	990,967
1991	26,011,976.36	15,841,294	14,305,111	31,215,848	26.08	1,196,927
1992	27,302,467.59	15,623,837	14,108,742	33,670,576	26.92	1,250,764
1993	23,361,773.80	12,497,965	11,285,996	29,597,108	27.77	1,065,794
1994	20,004,485.65	9,949,231	8,984,421	26,023,429	28.63	908,957
1995	12,817,389.27	5,887,988	5,317,010	17,113,421	29.50	580,116
1996	24,381,855.55	10,270,247	9,274,307	33,393,940	30.37	1,099,570
1997	25,749,205.39	9,845,852	8,891,067	36,170,042	31.26	1,157,071
1998	31,609,465.83	10,853,110	9,800,649	45,515,916	32.15	1,415,736
1999	46,283,843.53	14,069,131	12,704,801	68,291,925	33.05	2,066,321
2000	29,672,445.23	7,840,944	7,080,582	44,846,197	33.96	1,320,559
2001	25,640,119.58	5,752,361	5,194,536	39,675,673	34.87	1,137,817

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. -75						
2002	16,704,886.66	3,075,370	2,777,141	26,456,411	35.79	739,212
2003	16,213,846.08	2,326,687	2,101,061	26,273,170	36.72	715,500
2004	17,028,195.33	1,749,221	1,579,593	28,219,749	37.65	749,529
2005	18,668,034.33	1,149,951	1,038,437	31,630,623	38.59	819,659
2006	30,303,072.95	620,455	560,287	52,470,091	39.53	1,327,349
	538,213,822.52	254,786,794	230,079,279	711,794,907		24,676,021
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					28.8	4.58

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 380.1 SERVICES - BARE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2014						
NET SALVAGE PERCENT.. -13						
1953	1,351,360.19	1,328,369	990,642	536,395	8.00	67,049
1954	1,054.69	1,034	771	421	8.00	53
1955	71,590.58	70,017	52,216	28,681	8.00	3,585
1956	321,498.14	313,594	233,865	129,428	8.00	16,179
1957	550,157.29	535,202	399,131	222,547	8.00	27,818
1958	514,060.18	498,634	371,860	209,028	8.00	26,129
1959	689,046.51	666,423	496,991	281,632	8.00	35,204
1960	704,074.80	678,810	506,228	289,377	8.00	36,172
1961	1,257,280.41	1,208,328	901,121	519,606	8.00	64,951
1962	1,565,073.55	1,499,009	1,117,899	650,634	8.00	81,329
1963	1,671,234.35	1,595,212	1,189,643	698,852	8.00	87,357
1964	1,497,782.62	1,424,403	1,062,260	630,234	8.00	78,779
1982	42,842.99	36,493	27,215	21,198	8.00	2,650
2004	11,300.22	3,040	2,267	10,502	8.00	1,313
2005	5,418.57	967	721	5,402	8.00	675
2006	21,737.48	1,444	1,077	23,486	8.00	2,936
	10,275,512.57	9,860,979	7,353,907	4,257,423		532,179
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.0	5.18

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R3						
NET SALVAGE PERCENT.. 0						
1954	116.65	111	117			
1955	2,043.18	1,935	2,039	4	1.86	2
1956	7,989.75	7,506	7,909	81	2.12	38
1957	12,166.18	11,343	11,952	214	2.37	90
1958	2,118.91	1,960	2,065	54	2.63	21
1959	22,556.27	20,693	21,803	753	2.89	261
1960	50,386.41	45,852	48,312	2,074	3.15	658
1961	51,327.24	46,328	48,814	2,513	3.41	737
1962	175,479.17	157,036	165,462	10,017	3.68	2,722
1963	264,364.65	234,518	247,102	17,263	3.95	4,370
1964	30,690.06	26,973	28,420	2,270	4.24	535
1965	246,985.28	214,877	226,407	20,578	4.55	4,523
1966	23,289.77	20,050	21,126	2,164	4.87	444
1967	380,994.50	324,264	341,664	39,331	5.21	7,549
1968	502,202.81	422,152	444,804	57,399	5.58	10,287
1969	325,921.23	270,319	284,824	41,097	5.97	6,884
1970	78,980.52	64,559	68,023	10,958	6.39	1,715
1971	168,273.42	135,443	142,711	25,562	6.83	3,743
1972	255,226.69	201,986	212,824	42,403	7.30	5,809
1973	192,585.40	149,658	157,689	34,896	7.80	4,474
1974	282,360.18	215,243	226,793	55,567	8.32	6,679
1975	114,976.18	85,841	90,447	24,529	8.87	2,765
1976	157,964.68	115,314	121,502	36,463	9.45	3,859
1977	501,825.14	357,751	376,948	124,877	10.05	12,426
1978	499,152.79	346,961	365,579	133,574	10.67	12,519
1979	807,962.38	546,667	576,001	231,961	11.32	20,491
1980	618,414.62	406,546	428,361	190,054	11.99	15,851
1981	468,560.94	298,801	314,834	153,727	12.68	12,124
1982	770,736.63	475,853	501,387	269,350	13.39	20,116
1983	496,128.72	295,990	311,873	184,256	14.12	13,049
1984	151,607.98	87,235	91,916	59,692	14.86	4,017
1985	621,425.59	343,897	362,350	259,076	15.63	16,576
1986	1,641,053.40	872,056	918,850	722,203	16.40	44,037
1987	703,136.71	357,615	376,804	326,333	17.20	18,973
1988	1,498,084.94	727,620	766,664	731,421	18.00	40,635
1989	1,447,939.98	668,948	704,843	743,097	18.83	39,463
1990	1,988,179.40	871,419	918,179	1,070,000	19.66	54,425

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R3						
NET SALVAGE PERCENT.. 0						
1991	2,229,007.99	922,809	972,326	1,256,682	20.51	61,272
1992	2,699,041.15	1,050,197	1,106,550	1,592,491	21.38	74,485
1993	990,600.78	360,876	380,240	610,361	22.25	27,432
1994	1,841,266.34	624,005	657,489	1,183,777	23.14	51,157
1995	2,072,050.03	648,759	683,571	1,388,479	24.04	57,757
1996	2,552,646.26	732,865	772,190	1,780,456	24.95	71,361
1997	3,483,603.65	908,872	957,642	2,525,962	25.87	97,641
1998	595,861.32	139,610	147,101	448,760	26.80	16,745
1999	4,807,218.29	997,017	1,050,517	3,756,701	27.74	135,425
2000	2,226,784.96	401,489	423,033	1,803,752	28.69	62,870
2001	1,957,900.98	299,363	315,427	1,642,474	29.65	55,395
2002	4,186,092.08	524,936	553,103	3,632,989	30.61	118,686
2003	1,713,214.18	167,381	176,363	1,536,851	31.58	48,665
2004	1,846,972.30	129,288	136,225	1,710,747	32.55	52,558
2005	1,903,629.98	79,952	84,242	1,819,388	33.53	54,261
2006	2,701,688.79	37,824	39,854	2,661,835	34.51	77,132
	53,370,787.43	17,456,563	18,393,271	34,977,516		1,455,709
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					24.0	2.73

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1954	10.07	9	10			
1955	495.31	426	495			
1956	2,011.30	1,718	2,011			
1957	1,537.75	1,302	1,538			
1958	402.87	338	403			
1959	3,481.60	2,897	3,467	15	6.71	2
1960	10,022.01	8,263	9,890	132	7.02	19
1961	20,470.92	16,704	19,992	479	7.36	65
1962	81,500.76	65,787	78,737	2,764	7.71	358
1963	111,446.26	88,934	106,440	5,006	8.08	620
1964	17,524.44	13,809	16,527	997	8.48	118
1965	115,867.72	90,110	107,848	8,020	8.89	902
1966	6,971.15	5,345	6,397	574	9.33	62
1967	181,932.72	137,396	164,442	17,491	9.79	1,787
1968	255,014.82	189,527	226,835	28,180	10.27	2,744
1969	185,411.84	135,480	162,149	23,263	10.77	2,160
1970	39,061.43	28,027	33,544	5,517	11.30	488
1971	106,611.11	75,054	89,828	16,783	11.84	1,417
1972	147,377.17	101,646	121,655	25,722	12.41	2,073
1973	104,171.87	70,337	84,183	19,989	12.99	1,539
1974	175,864.74	116,106	138,961	36,904	13.59	2,716
1975	88,877.36	57,299	68,578	20,299	14.21	1,429
1976	130,956.53	82,332	98,539	32,418	14.85	2,183
1977	290,433.35	177,890	212,907	77,526	15.50	5,002
1978	364,718.95	217,263	260,031	104,688	16.17	6,474
1979	440,362.29	254,750	304,897	135,465	16.86	8,035
1980	544,705.64	305,580	365,732	178,974	17.56	10,192
1981	273,526.47	148,580	177,827	95,699	18.27	5,238
1982	478,479.43	251,202	300,650	177,829	19.00	9,359
1983	303,284.29	153,613	183,851	119,433	19.74	6,050
1984	84,721.03	41,318	49,451	35,270	20.49	1,721
1985	369,009.98	172,955	207,001	162,009	21.25	7,624
1986	515,665.40	231,637	277,234	238,431	22.03	10,823
1987	444,013.17	190,704	228,243	215,770	22.82	9,455
1988	871,535.56	356,894	427,147	444,389	23.62	18,814
1989	839,473.93	326,723	391,037	448,437	24.43	18,356
1990	1,176,748.16	433,867	519,272	657,476	25.25	26,039

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1991	1,034,417.96	359,977	430,837	603,581	26.08	23,143
1992	1,597,726.64	522,457	625,301	972,426	26.92	36,123
1993	601,284.17	183,813	219,996	381,288	27.77	13,730
1994	898,251.97	255,283	305,535	592,717	28.63	20,703
1995	1,351,714.34	354,825	424,671	927,043	29.50	31,425
1996	1,195,046.38	287,648	344,271	850,775	30.37	28,014
1997	1,331,323.64	290,894	348,156	983,168	31.26	31,451
1998	1,687,643.03	331,116	396,295	1,291,348	32.15	40,166
1999	3,932,462.07	683,069	817,529	3,114,933	33.05	94,249
2000	7,371,103.49	1,113,037	1,332,135	6,038,968	33.96	177,826
2001	15,217,377.00	1,950,868	2,334,891	12,882,486	34.87	369,443
2002	15,555,573.90	1,636,446	1,958,576	13,596,998	35.79	379,911
2003	14,117,493.60	1,157,634	1,385,511	12,731,983	36.72	346,732
2004	14,473,765.77	849,610	1,016,853	13,456,913	37.65	357,421
2005	15,848,874.05	557,880	667,697	15,181,177	38.59	393,397
2006	12,060,427.74	141,107	168,883	11,891,545	39.53	300,823
	117,058,185.15	15,227,486	18,224,886	98,833,298		2,808,421
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					35.2	2.40

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R4						
NET SALVAGE PERCENT.. -10						
1960	1,141.70	1,146	1,256			
1961	27,864.89	27,746	30,651			
1962	35,502.00	35,038	39,052			
1963	52,946.00	51,776	58,241			
1964	43,370.00	41,968	47,707			
1965	53,881.42	51,565	59,270			
1966	54,499.00	51,508	59,949			
1967	62,727.00	58,491	68,470	530	6.09	87
1968	81,591.34	74,942	87,728	2,022	6.60	306
1969	79,191.00	71,561	83,770	3,340	7.14	468
1970	35,598.00	31,589	36,978	2,180	7.73	282
1971	45,856.00	39,909	46,718	3,724	8.35	446
1972	38,525.00	32,843	38,446	3,932	9.00	437
1973	51,899.00	43,285	50,670	6,419	9.67	664
1974	143,846.00	117,249	137,253	20,978	10.36	2,025
1975	17,527.00	13,943	16,322	2,958	11.07	267
1976	4,715.00	3,658	4,282	905	11.79	77
1977	45,561.00	34,415	40,287	9,830	12.53	785
1978	78,969.94	58,001	67,897	18,970	13.29	1,427
1979	75,505.00	53,837	63,022	20,034	14.07	1,424
1980	175,384.48	121,194	141,871	51,052	14.87	3,433
1981	110,805.00	74,070	86,707	35,179	15.69	2,242
1982	11,367.00	7,340	8,592	3,912	16.52	237
1983	87,804.00	54,618	63,936	32,648	17.38	1,878
1984	41,108.00	24,599	28,796	16,423	18.24	900
1985	148,166.00	85,028	99,535	63,448	19.13	3,317
1986	175,242.00	96,229	112,647	80,119	20.03	4,000
1987	205,309.00	107,613	125,973	99,867	20.94	4,769
1988	592,580.00	295,609	346,043	305,795	21.86	13,989
1989	565,011.00	267,250	312,846	308,666	22.80	13,538
1990	803,709.00	359,378	420,692	463,388	23.74	19,519
1991	237,501.10	99,981	117,039	144,212	24.69	5,841
1992	494,894.17	195,270	228,585	315,799	25.65	12,312
1993	584,832.93	215,189	251,903	391,413	26.62	14,704
1994	372,437.16	127,001	148,669	261,012	27.60	9,457
1995	538,309.23	169,174	198,037	394,103	28.57	13,794
1996	585,452.24	168,083	196,760	447,237	29.56	15,130

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R4						
NET SALVAGE PERCENT.. -10						
1997	72,001.70	18,731	21,927	57,275	30.54	1,875
1998	339,800.32	79,129	92,629	281,151	31.53	8,917
1999	640,723.20	131,797	154,283	550,513	32.52	16,928
2000	350,127.07	62,393	73,038	312,102	33.52	9,311
2001	482,861.42	72,873	85,306	445,842	34.51	12,919
2002	603,747.27	74,514	87,227	576,895	35.51	16,246
2003	761,363.52	73,030	85,490	752,010	36.51	20,597
2004	660,479.16	45,408	53,155	673,372	37.50	17,957
2005	852,229.54	35,154	41,151	896,301	38.50	23,281
2006	669,574.83	9,207	10,778	725,754	39.50	18,374
	12,193,536.63	3,964,332	4,631,584	8,781,310		294,160
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					29.9	2.41

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R4						
NET SALVAGE PERCENT.. 0						
1960	242.78	222	240	3	3.49	1
1961	7,491.69	6,781	7,328	164	3.79	43
1962	18,390.11	16,500	17,831	559	4.11	136
1963	26,053.40	23,161	25,029	1,024	4.44	231
1964	27,594.15	24,275	26,233	1,361	4.81	283
1965	28,507.91	24,802	26,803	1,705	5.20	328
1966	35,358.20	30,380	32,831	2,527	5.63	449
1967	32,688.48	27,710	29,945	2,743	6.09	450
1968	70,029.42	58,475	63,192	6,837	6.60	1,036
1969	54,741.00	44,970	48,598	6,143	7.14	860
1970	21,357.50	17,229	18,619	2,739	7.73	354
1971	37,995.74	30,062	32,487	5,509	8.35	660
1972	34,193.12	26,500	28,638	5,555	9.00	617
1973	43,793.58	33,204	35,883	7,911	9.67	818
1974	134,423.75	99,608	107,643	26,781	10.36	2,585
1975	16,666.02	12,053	13,025	3,641	11.07	329
1976	15,039.20	10,606	11,462	3,577	11.79	303
1977	36,497.00	25,062	27,084	9,413	12.53	751
1978	112,619.00	75,196	81,262	31,357	13.29	2,359
1979	122,056.84	79,117	85,499	36,558	14.07	2,598
1980	247,614.13	155,551	168,099	79,515	14.87	5,347
1981	180,532.00	109,709	118,559	61,973	15.69	3,950
1982	38,494.93	22,597	24,420	14,075	16.52	852
1983	117,408.93	66,395	71,751	45,658	17.38	2,627
1984	30,891.24	16,805	18,161	12,730	18.24	698
1985	111,341.62	58,087	62,773	48,569	19.13	2,539
1986	131,688.30	65,739	71,042	60,646	20.03	3,028
1987	154,282.61	73,516	79,446	74,837	20.94	3,574
1988	445,303.37	201,945	218,236	227,067	21.86	10,387
1989	424,586.23	182,572	197,300	227,286	22.80	9,969
1990	603,959.51	245,510	265,315	338,645	23.74	14,265
1991	178,473.84	68,302	73,812	104,662	24.69	4,239
1992	363,800.14	130,495	141,022	222,778	25.65	8,685
1993	439,481.67	147,007	158,866	280,616	26.62	10,542
1994	315,147.51	97,696	105,577	209,571	27.60	7,593
1995	480,352.00	137,237	148,308	332,044	28.57	11,622
1996	693,886.42	181,104	195,713	498,173	29.56	16,853

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R4						
NET SALVAGE PERCENT.. 0						
1997	26,916.38	6,366	6,880	20,036	30.54	656
1998	494,126.04	104,606	113,044	381,082	31.53	12,086
1999	1,580,495.51	295,553	319,395	1,261,101	32.52	38,779
2000	3,846,414.92	623,119	673,385	3,173,030	33.52	94,661
2001	9,010,436.97	1,236,232	1,335,956	7,674,481	34.51	222,384
2002	9,845,749.06	1,104,693	1,193,806	8,651,943	35.51	243,648
2003	8,811,465.59	768,360	830,342	7,981,124	36.51	218,601
2004	9,360,471.11	585,029	632,222	8,728,249	37.50	232,753
2005	10,068,324.60	377,562	408,019	9,660,306	38.50	250,917
2006	6,892,124.87	86,152	93,102	6,799,023	39.50	172,127
	65,769,508.39	7,813,852	8,444,183	57,325,327		1,618,573
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					35.4	2.46

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 385 INDUSTRIAL MEASURING & REGULATING STATION EQUIP.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R2.5						
NET SALVAGE PERCENT.. -10						
1957	16,168.21	16,807	15,394	2,391	1.65	1,449
1958	63,730.56	65,666	60,145	9,959	1.90	5,242
1959	22,260.23	22,740	20,828	3,658	2.14	1,709
1960	42,762.93	43,337	39,694	7,345	2.36	3,112
1961	24,855.95	24,990	22,889	4,453	2.58	1,726
1962	70,716.57	70,531	64,601	13,187	2.80	4,710
1963	117,141.00	115,879	106,137	22,718	3.02	7,523
1964	93,133.38	91,352	83,672	18,775	3.25	5,777
1965	82,663.55	80,382	73,624	17,306	3.48	4,973
1966	71,066.24	68,479	62,722	15,451	3.72	4,153
1967	119,885.08	114,466	104,843	27,031	3.96	6,826
1968	202,815.87	191,708	175,591	47,506	4.22	11,257
1969	25,490.58	23,853	21,848	6,192	4.48	1,382
1970	124,332.45	115,020	105,350	31,416	4.77	6,586
1971	118,313.46	108,150	99,058	31,087	5.07	6,132
1972	110,160.99	99,402	91,045	30,132	5.39	5,590
1973	106,379.27	94,632	86,676	30,341	5.74	5,286
1974	113,184.68	99,142	90,807	33,696	6.11	5,515
1975	242,245.09	208,646	191,105	75,365	6.51	11,577
1976	129,979.35	109,907	100,667	42,310	6.94	6,097
1977	152,458.88	126,332	115,711	51,994	7.40	7,026
1978	109,502.38	88,774	81,311	39,142	7.89	4,961
1979	179,878.46	142,404	130,432	67,434	8.41	8,018
1980	560,204.01	432,405	396,052	220,172	8.95	24,600
1981	145,581.61	109,327	100,136	60,004	9.52	6,303
1982	285,656.19	208,235	190,728	123,494	10.12	12,203
1983	219,576.42	155,065	142,028	99,506	10.74	9,265
1984	180,490.53	123,234	112,873	85,667	11.38	7,528
1985	199,553.90	131,332	120,291	99,218	12.05	8,234
1986	536,153.41	339,530	310,985	278,784	12.73	21,900
1987	349,544.71	212,359	194,506	189,993	13.43	14,147
1988	320,715.85	186,272	170,612	182,175	14.16	12,865
1989	513,831.26	284,472	260,556	304,658	14.90	20,447
1990	284,294.92	149,576	137,001	175,723	15.65	11,228
1991	1,440,866.86	717,508	657,186	927,768	16.42	56,502
1992	441,180.85	206,883	189,490	295,809	17.21	17,188
1993	742,872.38	326,619	299,160	518,000	18.01	28,762

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 385 INDUSTRIAL MEASURING & REGULATING STATION EQUIP.

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R2.5						
NET SALVAGE PERCENT.. -10						
1994	1,288,635.16	527,735	483,367	934,132	18.83	49,609
1995	1,087,341.98	412,287	377,625	818,451	19.66	41,630
1996	909,266.17	316,361	289,764	710,429	20.51	34,638
1997	792,473.85	251,056	229,949	641,772	21.36	30,046
1998	1,983,045.48	564,970	517,472	1,663,878	22.23	74,848
1999	1,043,233.14	263,594	241,433	906,123	23.11	39,209
2000	867,821.81	190,921	174,870	779,734	24.00	32,489
2001	4,004,137.44	748,774	685,823	3,718,728	24.90	149,347
2002	2,162,383.98	332,294	304,357	2,074,265	25.81	80,367
2003	3,792,705.77	454,745	416,514	3,755,462	26.73	140,496
2004	3,201,708.49	275,763	252,579	3,269,300	27.65	118,239
2005	2,234,541.13	115,526	105,814	2,352,181	28.59	82,273
2006	1,672,896.68	28,891	26,462	1,813,724	29.53	61,420
	33,599,839.14	10,188,333	9,331,783	27,628,039		1,312,410
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					21.1	3.91

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 386.1 COMMERCIAL WATER HEATERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-R1						
NET SALVAGE PERCENT.. 0						
1981	587,495.95	587,496	587,496			
1982	625,731.75	625,732	625,732			
1983	354,439.70	354,440	354,440			
1984	468,540.17	468,540	468,540			
1985	447,904.97	447,905	447,905			
1986	322,880.01	322,880	322,880			
1987	361,115.80	353,893	103,670	257,446	0.20	257,446
1988	450,939.56	427,040	125,098	325,842	0.53	325,842
1989	515,272.80	471,990	138,266	377,007	0.84	377,007
1990	603,882.73	535,040	156,736	447,147	1.14	392,234
1991	470,360.92	401,688	117,672	352,689	1.46	241,568
1992	242,160.00	198,571	58,170	183,990	1.80	102,217
1993	83,754.57	65,664	19,236	64,519	2.16	29,870
1998	1,180,943.25	656,604	192,347	988,596	4.44	222,657
1999	491,876.27	245,938	72,046	419,830	5.00	83,966
2000	1,187,704.29	523,778	153,437	1,034,267	5.59	185,021
2001	800,341.82	303,330	88,858	711,484	6.21	114,571
2002	651,424.39	205,199	60,112	591,312	6.85	86,323
2003	694,268.86	172,179	50,438	643,831	7.52	85,616
2004	680,266.84	121,768	35,671	644,596	8.21	78,514
2005	653,156.68	71,194	20,856	632,301	8.91	70,965
2006	599,867.78	22,195	6,502	593,366	9.63	61,616
	12,474,329.11	7,583,064	4,206,108	8,268,223		2,715,433
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.0	21.77

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 386.2 RESIDENTIAL WATER HEATERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-R1						
NET SALVAGE PERCENT.. 0						
1990	936,577.60	829,808	460,271	476,307	1.14	417,813
1991	2,909,716.82	2,484,898	1,378,302	1,531,415	1.46	1,048,914
1992	2,403,615.88	1,970,965	1,093,238	1,310,378	1.80	727,988
1993	841,320.10	659,595	365,858	475,462	2.16	220,121
1998	397,921.42	221,244	122,718	275,203	4.44	61,983
1999	1,777,194.40	888,597	492,879	1,284,315	5.00	256,863
2000	2,009,008.61	885,973	491,424	1,517,585	5.59	271,482
2001	2,153,433.45	816,151	452,695	1,700,738	6.21	273,871
2002	1,903,002.20	599,446	332,496	1,570,506	6.85	229,271
2003	1,816,662.77	450,532	249,897	1,566,766	7.52	208,347
2004	1,839,293.79	329,234	182,617	1,656,677	8.21	201,788
2005	1,811,083.03	197,408	109,496	1,701,587	8.91	190,975
2006	1,024,560.98	37,909	21,027	1,003,534	9.63	104,209
	21,823,391.05	10,371,760	5,752,918	16,070,473		4,213,625
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.8	19.31

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 386.3 RESIDENTIAL CONVERSION BURNERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L1.5						
NET SALVAGE PERCENT.. 0						
1984	67,742.71	50,861	28,211	39,532	3.24	12,201
1985	306,601.75	225,230	124,929	181,673	3.45	52,659
1986	219,503.98	157,362	87,284	132,220	3.68	35,929
1987	249,416.34	174,392	96,730	152,686	3.91	39,050
1988	311,880.40	212,079	117,634	194,246	4.16	46,694
1989	362,467.49	239,519	132,854	229,613	4.41	52,066
1990	405,136.60	259,895	144,156	260,981	4.66	56,005
1991	317,598.94	197,388	109,486	208,113	4.92	42,299
1992	165,837.68	99,751	55,329	110,509	5.18	21,334
1993	56,305.63	32,702	18,139	38,167	5.45	7,003
1999	9,179.70	3,955	2,194	6,986	7.40	944
2000	7,005.06	2,748	1,524	5,481	7.90	694
2001	6,356.21	2,210	1,226	5,130	8.48	605
2002	24,252.14	7,183	3,984	20,268	9.15	2,215
2003	36,361.25	8,698	4,825	31,536	9.89	3,189
2004	14,849.89	2,627	1,457	13,393	10.70	1,252
2005	20,705.53	2,261	1,254	19,452	11.58	1,680
2006	17,947.59	662	367	17,581	12.52	1,404
	2,599,148.89	1,679,523	931,583	1,667,567		377,223
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					4.4	14.51

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 386.5 COMMERCIAL CONVERSION BURNERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L2.5						
NET SALVAGE PERCENT.. 0						
1980	17,091.84	15,169	8,414	8,678	1.35	6,428
1982	21,839.57	18,854	10,458	11,382	1.64	6,940
1983	22,789.11	19,389	10,754	12,035	1.79	6,723
1984	21,364.79	17,910	9,934	11,431	1.94	5,892
1985	19,465.70	16,044	8,899	10,567	2.11	5,008
1986	15,667.52	12,664	7,024	8,644	2.30	3,758
1987	13,293.65	10,535	5,844	7,450	2.49	2,992
1988	16,142.29	12,497	6,932	9,210	2.71	3,399
1989	11,869.33	8,971	4,976	6,893	2.93	2,353
1990	35,133.22	25,851	14,339	20,794	3.17	6,560
1991	25,162.98	18,012	9,991	15,172	3.41	4,449
1992	10,445.01	7,277	4,036	6,409	3.64	1,761
1993	4,747.73	3,225	1,789	2,959	3.85	769
1998	1,711.15	984	546	1,165	5.10	228
1999	267.08	142	79	188	5.60	34
2000	1,870.53	901	500	1,371	6.22	220
2001	1,985.01	837	464	1,521	6.94	219
2002	1,304.87	462	256	1,049	7.75	135
2003	4,773.09	1,340	743	4,030	8.63	467
2004	1,919.00	392	217	1,702	9.55	178
2005	3,187.78	396	220	2,968	10.51	282
	252,031.25	191,852	106,415	145,618		58,795
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					2.5	23.33

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 387 OTHER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R3						
NET SALVAGE PERCENT.. 0						
1975	31,609.66	28,183	31,610			
1976	11,572.06	10,188	11,572			
1977	22,708.99	19,720	22,709			
1978	18,294.52	15,645	18,295			
1979	77,611.10	65,224	77,611			
1980	93,839.66	77,399	93,840			
1981	203,083.78	164,010	203,084			
1982	82,539.48	65,107	82,539			
1983	254,544.23	195,592	254,544			
1994	20,013.51	9,246	20,014			
1995	234.09	100	234			
1996	17,773.99	7,003	17,774			
1998	2,571.80	832	2,316	256	16.91	15
1999	242.10	70	195	47	17.82	3
2002	104,891.12	18,335	51,028	53,863	20.63	2,611
2003	458,293.16	62,511	173,972	284,321	21.59	13,169
2004	414,549.54	40,626	113,065	301,485	22.55	13,370
2005	1,482,602.87	87,177	242,620	1,239,983	23.53	52,698
2006	488,034.48	9,565	26,620	461,414	24.51	18,826
	3,785,010.14	876,533	1,443,642	2,341,369		100,692
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					23.3	2.66

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R4						
NET SALVAGE PERCENT.. -5						
1993	75,029.00	30,007	1,751,112-	1,829,892	21.67	84,444
1996	156,534.72	48,980	2,858,314-	3,022,675	24.57	123,023
	231,563.72	78,987	4,609,426-	4,852,567		207,467
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					23.4	89.59

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 391.1 OFFICE FURNITURE & EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1974	8,962.30	8,962	8,962			
1975	26,808.23	26,808	26,808			
1976	63,436.10	63,436	63,436			
1977	86,751.88	86,752	86,752			
1978	66,937.11	66,937	66,937			
1979	215,554.64	215,555	215,555			
1980	235,697.43	235,697	235,697			
1981	504,084.82	504,085	504,085			
1982	208,346.28	208,346	208,346			
1983	674,072.64	674,073	674,073			
1984	321,356.31	321,356	321,356			
1985	410,775.86	410,776	410,776			
1986	618,990.18	618,990	618,990			
1987	737,443.92	719,008	397,323	340,121	0.50	340,121
1988	450,704.19	416,901	230,379	220,325	1.50	146,883
1989	536,485.35	469,425	259,403	277,082	2.50	110,833
1990	887,061.97	731,826	404,406	482,656	3.50	137,902
1991	847,802.88	657,047	363,083	484,720	4.50	107,716
1992	860,257.18	623,686	344,648	515,609	5.50	93,747
1993	447,000.58	301,725	166,733	280,268	6.50	43,118
1994	344,093.95	215,059	118,841	225,253	7.50	30,034
1995	298,469.24	171,620	94,837	203,632	8.50	23,957
1996	43,681.17	22,933	12,673	31,008	9.50	3,264
1997	128,510.67	61,043	33,732	94,779	10.50	9,027
1998	53,868.12	22,894	12,651	41,217	11.50	3,584
	9,077,153.00	7,854,940	5,880,482	3,196,670		1,050,186
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.0	11.57

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 391.2 OFFICE FURNITURE & EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
1978	1,923.14	1,923	1,923			
1979	7,478.15	7,478	7,478			
1980	2,460.93	2,461	2,461			
1981	37,436.63	37,437	37,437			
1983	386,502.44	386,502	386,502			
1984	402,200.88	402,201	402,201			
1985	184,683.51	184,684	184,684			
1986	67,435.28	67,435	67,435			
1987	144,605.22	144,605	144,605			
1988	228,462.22	228,462	228,462			
1989	451,698.38	451,698	451,698			
1990	424,186.27	424,186	424,186			
1991	830,816.77	830,817	830,817			
1992	1,147,954.39	1,147,954	1,147,954			
1993	655,023.50	655,024	655,024			
1994	1,112,378.27	1,112,378	1,112,378			
1995	477,230.55	477,231	477,231			
1996	1,022,832.25	1,022,832	1,022,832			
1997	9,343,339.56	9,343,340	9,343,340			
1998	750,377.33	750,377	750,377			
1999	118,987.87	118,988	118,988			
2000	18,503.95	18,504	18,504			
2001	46,713.28	46,713	46,713			
2002	14,453.25	13,008	5,729,783-	5,744,236	0.50	5,744,236
2003	5,942.20	4,160	1,832,403-	1,838,345	1.50	1,225,563
2004	1,519.05	760	334,766-	336,285	2.50	134,514
	17,885,145.27	17,881,158	9,966,278	7,918,866		7,104,313
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					1.1	39.72

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 392 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. +10						
1998	11,368.12	8,697	1,084	9,147	1.50	6,098
2005	0.46					
	11,368.58	8,697	1,084	9,147		6,098
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					1.5	53.64

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1981	24,094.34	24,094	24,094			
1983	45,032.00	45,032	45,032			
1986	54,081.00	54,081	54,081			
1987	891.00	869	589	302	0.50	302
1988	22,113.00	20,455	13,861	8,252	1.50	5,501
1989	71,489.00	62,553	42,390	29,099	2.50	11,640
1990	13,321.00	10,990	7,447	5,874	3.50	1,678
1991	11,303.00	8,760	5,936	5,367	4.50	1,193
1993	3,411.16	2,303	1,561	1,850	6.50	285
	245,735.50	229,137	194,991	50,744		20,599
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					2.5	8.38

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1979	753,568.42	753,568	753,568			
1982	69,673.70	69,674	69,674			
1983	301,228.72	301,229	301,229			
1984	14,605.10	14,605	14,605			
1985	134,393.17	134,393	134,393			
1986	898,737.70	898,738	898,738			
1987	303,511.01	295,923	210,949	92,562	0.50	92,562
1988	317,142.32	293,357	209,120	108,022	1.50	72,015
1989	163,572.13	143,126	102,028	61,544	2.50	24,618
1990	45,433.91	37,483	26,720	18,714	3.50	5,347
1991	831,240.73	644,212	459,228	372,013	4.50	82,670
1992	862,453.04	625,278	445,730	416,723	5.50	75,768
1993	641,749.30	433,181	308,794	332,955	6.50	51,224
1994	568,990.00	355,619	253,504	315,486	7.50	42,065
1995	184,444.63	106,056	75,602	108,843	8.50	12,805
1996	547,410.36	287,390	204,866	342,544	9.50	36,057
1997	863,046.56	409,947	292,231	570,816	10.50	54,363
1998	655,832.63	278,729	198,693	457,140	11.50	39,751
1999	425,930.85	159,724	113,860	312,071	12.50	24,966
2000	400,358.62	130,117	92,754	307,605	13.50	22,786
2001	222,111.14	61,081	43,542	178,569	14.50	12,315
2002	259,833.27	58,462	41,674	218,159	15.50	14,075
2003	169,774.65	29,711	21,180	148,595	16.50	9,006
2004	77,595.06	9,699	6,914	70,681	17.50	4,039
2005	248,681.93	18,651	13,295	235,387	18.50	12,724
2006	717,138.64	17,928	12,780	704,359	19.50	36,121
	10,678,457.59	6,567,881	5,305,671	5,372,788		725,277
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					7.4	6.79

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1983	16,198.39	16,198	16,198			
1986	649.98	650	650			
1989	1,169.00	1,023	435	734	2.50	294
1991	2,875.00	2,228	947	1,928	4.50	428
1994	19,286.00	12,054	5,126	14,160	7.50	1,888
2002	112,298.18	25,267	10,745	101,553	15.50	6,552
2003	263,779.98	46,161	19,630	244,150	16.50	14,797
2004	143,893.56	17,987	7,649	136,245	17.50	7,785
2005	682,117.48	51,159	21,756	660,361	18.50	35,695
2006	200,261.01	5,007	2,129	198,132	19.50	10,161
	1,442,528.58	177,734	85,265	1,357,263		77,600
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					17.5	5.38

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. +10						
1987	26,924.00	24,232	24,232			
1988	4,000.00	3,600	3,600			
1990	9,338.00	8,404	8,404			
1996	51,816.82	32,645	46,635			
2002	31,841.91	8,597	23,279	5,379	10.50	512
2003	461,280.13	96,855	262,259	152,893	11.50	13,295
2004	1,111.45	167	452	548	12.50	44
2005	0.06					
	586,312.37	174,500	368,861	158,820		13,851
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					11.5	2.36

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1982	2,695.00	2,695	2,695			
1989	13,489.00	13,489	13,489			
1990	19,735.00	19,735	19,735			
1991	123,280.00	123,280	123,280			
1992	110,094.00	106,428	70,852	39,242	0.50	39,242
1993	79,744.22	71,770	47,779	31,965	1.50	21,310
1994	2,868,498.71	2,390,320	1,591,290	1,277,209	2.50	510,884
1995	29,734.36	22,797	15,176	14,558	3.50	4,159
1996	1,625,594.52	1,137,916	757,537	868,058	4.50	192,902
1997	456,150.04	288,880	192,314	263,836	5.50	47,970
1998	991,736.54	562,017	374,148	617,589	6.50	95,014
1999	90,471.21	45,236	30,115	60,356	7.50	8,047
2000	405,623.62	175,757	117,005	288,619	8.50	33,955
2001	259,647.05	95,213	63,385	196,262	9.50	20,659
2002	25,170.14	7,551	5,027	20,143	10.50	1,918
2004	4,535.68	756	503	4,033	12.50	323
2005	181,418.04	18,142	12,078	169,340	13.50	12,544
2006	26,333.29	877	584	25,749	14.50	1,776
	7,313,950.42	5,082,859	3,436,992	3,876,959		990,703
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.9	13.55

PUGET SOUND ENERGY
GAS PLANT

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1981	42,324.19	42,324	42,324			
1983	36,364.44	36,364	36,364			
1985	33,335.00	33,335	33,335			
1986	51,633.70	51,634	51,634			
1987	2,264.00	2,264	2,264			
1988	64,297.00	64,297	64,297			
1989	17,970.00	17,970	17,970			
1991	34,892.00	34,892	34,892			
1992	10,448.00	10,100	6,443-	16,891	0.50	16,891
1993	7,634.00	6,871	4,383-	12,017	1.50	8,011
1994	20,519.00	17,098	10,908-	31,427	2.50	12,571
1995	7,386.42	5,663	3,612-	10,998	3.50	3,142
1996	7,364.02	5,155	3,289-	10,653	4.50	2,367
1997	344.05	218	139-	483	5.50	88
	336,775.82	328,185	254,306	82,469		43,070
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					1.9	12.79

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COMMON PLANT

PUGET SOUND ENERGY - COMMON

ACCOUNT 390 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R4						
NET SALVAGE PERCENT.. -5						
1950	2,734.06	2,871	2,871			
1954	6,254.69	6,522	3,709	2,858	0.24	2,858
1955	32,822.00	34,070	19,373	15,090	0.40	15,090
1956	109,347.10	112,851	64,169	50,645	0.60	50,645
1957	2,667.20	2,736	1,556	1,245	0.81	1,245
1958	490,369.38	499,750	284,168	230,720	1.03	224,000
1959	1,853.52	1,876	1,067	879	1.26	698
1960	18,418.67	18,506	10,523	8,817	1.51	5,839
1961	422,555.59	421,366	239,598	204,085	1.76	115,957
1962	11,945.64	11,823	6,723	5,820	2.01	2,896
1963	13,070.75	12,831	7,296	6,428	2.28	2,819
1964	6,168.59	6,005	3,415	3,062	2.55	1,201
1965	17,562.70	16,955	9,641	8,800	2.82	3,121
1966	18,707.04	17,896	10,176	9,466	3.11	3,044
1967	22,921.21	21,723	12,352	11,715	3.41	3,435
1968	231,701.33	217,279	123,549	119,737	3.74	32,015
1969	36,342.59	33,699	19,162	18,998	4.09	4,645
1970	27,566.02	25,248	14,357	14,587	4.47	3,263
1971	18,660.92	16,851	9,582	10,012	4.90	2,043
1972	177,052.25	157,443	89,525	96,380	5.36	17,981
1973	28,050.08	24,513	13,939	15,514	5.87	2,643
1974	22,350.67	19,157	10,893	12,575	6.43	1,956
1975	23,187.23	19,455	11,063	13,284	7.03	1,890
1976	13,653.80	11,195	6,366	7,970	7.67	1,039
1977	55,493.34	44,383	25,237	33,031	8.34	3,961
1978	65,270.87	50,873	28,927	39,607	9.02	4,391
1979	162,545.94	123,226	70,069	100,604	9.73	10,340
1980	136,960.61	100,867	57,355	86,454	10.45	8,273
1981	273,552.16	195,316	111,061	176,169	11.20	15,729
1982	88,423.34	61,092	34,738	58,107	11.97	4,854
1983	3,747,212.85	2,500,028	1,421,569	2,513,004	12.76	196,944
1984	1,820,912.36	1,170,692	665,680	1,246,278	13.57	91,841
1985	68,320.31	42,202	23,997	47,739	14.41	3,313
1986	2,640,186.85	1,563,519	889,050	1,883,146	15.26	123,404
1987	1,383,948.66	783,391	445,453	1,007,693	16.13	62,473
1988	1,651,135.23	890,598	506,413	1,227,279	17.02	72,108
1989	141,123.53	72,312	41,118	107,062	17.92	5,974
1990	280,979.38	136,215	77,455	217,573	18.84	11,548

PUGET SOUND ENERGY - COMMON

ACCOUNT 390 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R4						
NET SALVAGE PERCENT.. -5						
1991	675,358.71	308,541	175,443	533,684	19.77	26,995
1992	1,018,267.58	436,547	248,230	820,951	20.71	39,640
1993	6,649,906.26	2,659,597	1,512,303	5,470,099	21.67	252,427
1994	3,686,397.13	1,367,911	777,823	3,092,894	22.63	136,672
1995	2,518,448.13	861,271	489,737	2,154,634	23.60	91,298
1996	175,351.19	54,867	31,199	152,920	24.57	6,224
1997	110,371.51	31,290	17,792	98,098	25.55	3,839
1998	1,025,841.90	260,343	148,036	929,098	26.54	35,007
1999	1,552,180.88	347,797	197,765	1,432,025	27.53	52,017
2000	1,134,203.18	220,438	125,346	1,065,567	28.52	37,362
2001	635,112.65	104,632	59,496	607,372	29.51	20,582
2002	223,825.29	30,153	17,146	217,871	30.51	7,141
2003	290,742.82	30,436	17,306	287,974	31.51	9,139
2004	1,359,387.33	101,913	57,949	1,369,408	32.50	42,136
2005	403,948.35	18,196	10,347	413,799	33.50	12,352
2006	181,563.64	2,726	1,550	189,092	34.50	5,481
	35,912,935.01	16,283,993	9,260,663	28,447,919		1,893,788
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					15.0	5.27

PUGET SOUND ENERGY - COMMON

ACCOUNT 391.1 FURNITURE & EQUIPMENT - OFFICE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	1,737,169.06	651,438	477,483	1,259,686	12.50	100,775
2000	1,566,099.61	508,982	373,067	1,193,033	13.50	88,373
2001	152,269.01	41,874	30,692	121,577	14.50	8,385
2002	125,957.41	28,340	20,772	105,185	15.50	6,786
2003	2,840,573.42	497,100	364,358	2,476,215	16.50	150,074
2004	225,872.66	28,234	20,695	205,178	17.50	11,724
2005	4,320,020.85	324,002	237,483	4,082,538	18.50	220,678
2006	382,680.64	9,567	7,012	375,669	19.50	19,265
	11,350,642.66	2,089,537	1,531,562	9,819,081		606,060
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					16.2	5.34

PUGET SOUND ENERGY - COMMON

ACCOUNT 391.2 FURNITURE & EQUIPMENT - COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	230,367.78	230,368	230,368			
1999	4,280,265.12	4,280,265	4,280,265			
2000	2,583,344.06	2,583,344	2,583,344			
2001	2,670,349.24	2,670,349	2,670,349			
2002	3,881,329.41	3,493,196	605,895-	4,487,224	0.50	4,487,224
2003	5,263,471.26	3,684,430	639,064-	5,902,535	1.50	3,935,023
2004	2,327,397.14	1,163,699	201,843-	2,529,240	2.50	1,011,696
2005	11,067,965.92	3,320,390	575,922-	11,643,888	3.50	3,326,825
2006	7,077,619.87	707,762	122,761-	7,200,381	4.50	1,600,085
	39,382,109.80	22,133,803	7,618,841	31,763,268		14,360,853
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					2.2	36.47

PUGET SOUND ENERGY
COMMON PLANT

ACCOUNT 392 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. +10						
2004	30,884.95	6,949	8,006	19,790	7.50	2,639
2005	3,469.08	468	539	2,583	8.50	304
	34,354.03	7,417	8,545	22,373		2,943
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					7.6	8.57

PUGET SOUND ENERGY - COMMON
ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	38,901.93	973	608	38,294	19.50	1,964
	38,901.93	973	608	38,294		1,964
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					19.5	5.05

PUGET SOUND ENERGY - COMMON

ACCOUNT 394 TOOLS, SHOP, & GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1987	97,647.00	95,206	97,647			
1990	31,423.00	25,924	31,423			
1997	17,952.62	8,527	13,343	4,610	10.50	439
1998	167,930.72	71,371	111,683	56,248	11.50	4,891
2000	3,172.12	1,031	1,613	1,559	13.50	115
2001	3,135.69	862	1,349	1,787	14.50	123
2002	21,444.44	4,825	7,550	13,894	15.50	896
2003	84,761.75	14,833	23,211	61,551	16.50	3,730
2004	144,193.65	18,024	28,205	115,989	17.50	6,628
2005	82,389.91	6,179	9,669	72,721	18.50	3,931
2006	121,492.04	3,037	4,752	116,740	19.50	5,987
	775,542.94	249,819	330,445	445,099		26,740
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					16.6	3.45

PUGET SOUND ENERGY - COMMON

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. +10						
1996	17,577.34	11,074	18,677	2,857-		
1997	53,856.01	30,696	51,770	3,300-		
2005	0.27					
	71,433.62	41,770	70,447	6,157-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					0.0	0.00

PUGET SOUND ENERGY - COMMON

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1984	61,565.43	61,565	61,565			
1985	1,055,548.56	1,055,549	1,055,549			
1986	260,366.19	260,366	260,366			
1987	1,586,788.53	1,586,789	1,586,789			
1988	342,504.50	342,505	342,505			
1989	1,998,192.18	1,998,192	1,998,192			
1990	833,745.81	833,746	833,746			
1991	266,008.11	266,008	266,008			
1992	1,248,320.85	1,206,752	271,020	977,301	0.50	977,301
1993	1,521,797.16	1,369,617	307,597	1,214,200	1.50	809,467
1994	690,330.30	575,252	129,194	561,136	2.50	224,454
1995	1,214,018.94	930,788	209,042	1,004,977	3.50	287,136
1996	11,217,937.87	7,852,557	1,763,574	9,454,364	4.50	2,100,970
1997	1,227,883.57	777,619	174,642	1,053,242	5.50	191,499
1998	1,377,077.28	780,390	175,265	1,201,812	6.50	184,894
1999	2,113,752.76	1,056,876	237,360	1,876,393	7.50	250,186
2000	2,114,356.71	916,151	205,755	1,908,602	8.50	224,541
2001	1,321,445.37	484,574	108,828	1,212,617	9.50	127,644
2002	359,576.41	107,873	24,227	335,349	10.50	31,938
2003	2,147,704.33	501,059	112,531	2,035,173	11.50	176,972
2004	950,821.28	158,502	35,597	915,224	12.50	73,218
2005	2,991,052.87	299,105	67,175	2,923,878	13.50	216,584
2006	1,897,373.74	63,183	14,190	1,883,184	14.50	129,875
	38,798,168.75	23,485,018	10,240,717	28,557,452		6,006,679
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					4.8	15.48

PUGET SOUND ENERGY - COMMON

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2006

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	22,744.46	11,372	194	22,550	7.50	3,007
2004	25,739.29	4,291	73	25,666	12.50	2,053
2005	351,092.84	35,109	599	350,494	13.50	25,963
2006	29,032.69	967	17	29,016	14.50	2,001
	428,609.28	51,739	883	427,726		33,024
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					13.0	7.70

ATTACHMENT

PUGET SOUND ENERGY
ATTACHMENT
EXPLANATION OF REVISIONS

- A. Reserve adjustments. In the original data plant was adjusted, but reserve was not, for the following accounts:
- a. Account E390...Reserve was adjusted for leaseholds (\$5,520)
 - b. Account E391.2...Reserve adjusted to remove expensed portion (\$9,375,599)
 - c. Account G382...Remove \$5,254,143 of reserve associated with plant transfer
 - d. Account G384....Add \$5,254,143 of reserve associated with plant transfer
 - e. Account G387...Remove \$2,747,140 of reserve associated with plant transfer
 - f. Account G394....Add \$2,747,140 of reserve associated with plant transfer
- B. The transfer of transmission plant to distribution plant by Commission order in 2001 of \$323,876,773 was originally treated as an addition and retirement in that year. It is now corrected to be treated as a transfer of plant in proper vintage years. This had an impact on the life analysis for the specific transmission and distribution plant accounts affected. A new life analysis was run on the affected accounts, which resulted in average service life and curve changes for 5 Accounts. All the 13 accounts that were affected by the correction are shown below, including the 5 accounts that were changed.

<u>ACCOUNT</u>	<u>REPORT</u>	<u>REVISED</u>
361	50 R2.5	55 R3
362	40 R1	45 R1.5
364	40 R1.5	45 R2
365	40 R1	40 R2.5
366	50 R4	50 R4
367	35 R2.5	35 R2.5

<u>ACCOUNT</u>	<u>REPORT</u>	<u>REVISED</u>
352	55 R3	55 R3
353	45 R1	45 R1
354	65 R4	65 R4
355	45 R3	45 R2
356	50 R3	50 R3
358	50 R3	50 R3
359	60 R4	60 R4

C. In Other Production Plant for electric property there were some corrections to the reserve.

<u>ACCOUNT</u>	<u>LOCATION</u>	<u>REPORT</u>	<u>REVISED</u>
341	WILD HORSE	\$ 0	\$ 4,552
344	WILD HORSE	\$ 1,221,922	\$ 315,758
345	ENCOGEN	\$ 0	\$ 1,221,922
345	WILD HORSE	\$ 0	\$ 35,497

In addition, there was an accrual change to Account 346.1 for all locations. Account 346.1 represents tools, which were separated from the remainder of the other production property. In the original report the depreciation expense for these tools was calculated using a depreciation rate. However, tools should have been amortized over the remaining life of the location rather than using a depreciation rate; so this change was made

D. Accrual amounts were revised for certain electric general plant accounts for errors in the depreciation calculations

<u>ACCOUNT</u>	<u>REPORT</u>	<u>REVISED</u>
• 391.2	5 SQ Curve	5 SQ Curve (Depreciation expense calculations were performed using a 20 SQ curve in error. This was corrected.)
• 392	0% Net Sal	10% Net Sal (Depreciation expense calculations were originally calculated using 0% net salvage rate in error. This was changed to the correct 10% net salvage rate, and expense was recalculated.)
• 396	0% Net Sal	10% Net Sal (Depreciation expense calculations were originally calculated using 0% net salvage rate in error. This was changed to the correct 10% net salvage rate, and expense was recalculated.)