

Exhibit No. (CWK-4) Schedule 1
 Puget Sound Energy Electric Plant
 Public Counsel Recommended Depreciation and Cost of Removal Rates and Accruals
 Based on December 31, 2006 Plant Balances

Item	A		B		C		D		E		F		G		H		I		J		K		L		
	Plant Investment Dec. 31, 2006	FEA 2.33	Depreciation Reserve	FEA 2.34	Plant Only w/o Cost of Removal		Remaining Life	Annual Accrual	Annual Accrual	E/A	Depreciation Rate	Cost of Removal		Annual Accrual	Public Counsel Depreciation Rate	Public Counsel Recommended	Total Accruals Present	PSE Proposed							
					Recovered	Remainig to Recovered						Rate	Accrual												
				A-B	A-D	A-G	E-G	E-H	CRC-3, Tbl. 4	FEA 2.33															
ELECTRIC PLANT																									
STEAM PRODUCTION PLANT																									
311.00																									
STRUCTURES AND IMPROVEMENTS																									
	7,439,094	4,585,543	2,853,551	26.7	106,844	1.44%	1.23%	91,495	2.67%	198,339	290,732														
	5,826,036	4,266,971	1,559,065	27.7	56,362	0.97%	1.13%	66,103	2.10%	122,465	172,879														
	29,048,535	17,922,196	11,126,339	35.6	312,879	1.08%	0.60%	172,879	1.67%	485,757	812,894														
	26,590,546	15,224,462	11,366,084	36.5	311,570	1.17%	0.58%	145,966	1.72%	457,556	730,032														
	31,349,014	23,744,437	7,604,577	28.7	284,734	0.91%	1.23%	385,568	2.14%	670,302	867,835														
	70,602,621	43,304,366	27,288,235	35.3	788,532	1.09%	0.60%	420,179	1.68%	1,188,711	1,785,124														
	6,178,023	531,268	3,646,755	41.6	135,881	2.20%	0.37%	22,661	2.56%	158,342	231,078														
	177,033,869	109,579,243	67,454,626		1,976,602	1.12%	0.00%	1,304,870	1.12%	3,281,472	4,894,514														
TOTAL STRUCTURES AND IMPROVEMENTS																									
312.00																									
BOILER PLANT EQUIPMENT																									
	57,923,526	38,212,872	19,710,654	26.1	756,312	1.31%	1.23%	712,413	2.54%	1,488,725	2,111,053														
	50,275,609	32,050,678	18,224,931	27.0	675,190	1.34%	1.13%	570,434	2.48%	1,245,623	1,925,034														
	120,026,661	76,142,837	43,883,824	34.1	1,286,078	1.07%	0.60%	714,318	1.67%	2,000,395	3,370,111														
	108,107,975	59,659,731	48,448,244	25.0	1,385,819	1.28%	0.55%	593,529	1.83%	1,979,348	3,219,466														
	7,804,511	6,116,626	1,687,885	25.6	65,854	0.84%	1.23%	95,989	2.07%	161,843	207,284														
	18,959,641	11,549,952	7,409,689	33.9	218,665	1.15%	0.60%	112,835	1.75%	331,700	506,067														
	42,748,414	25,989,705	16,758,709	30.0	558,624	1.31%	0.89%	380,785	2.20%	939,409	1,398,507														
	17,970,988	1,543,539	16,427,449	40.1	409,845	2.28%	0.37%	65,919	2.65%	475,763	659,316														
	423,817,325	251,265,940	172,551,385		5,356,566	1.26%	0.00%	3,246,222	1.26%	8,602,808	13,438,808														
TOTAL BOILER PLANT EQUIPMENT																									
314.00																									
TURBOGENERATOR UNITS																									
	21,474,561	9,917,384	11,557,177	26.5	436,246	2.03%	1.23%	264,120	3.26%	700,367	1,117,277														
	16,439,609	8,923,118	9,516,691	27.2	349,681	1.90%	1.13%	209,221	3.03%	558,901	928,005														
	39,374,274	18,146,387	21,227,887	34.9	607,475	1.54%	0.60%	234,329	2.14%	841,804	1,484,106														
	37,400,011	15,834,655	21,565,356	35.9	600,539	1.61%	0.55%	205,332	2.15%	805,871	1,342,320														
	3,845,456	2,999,274	846,182	28.1	32,469	0.84%	1.23%	47,296	2.07%	79,765	102,030														
	13,373	(109,199)	122,572	34.8	3,524	26.35%	0.60%	80	26.95%	3,604	6,590														
	20,328,751	12,259,410	8,069,341	30.4	285,439	1.31%	0.89%	181,080	2.20%	446,519	663,746														
	15,800,824	1,361,602	14,439,222	40.9	353,469	2.24%	0.37%	57,959	2.60%	411,428	602,093														
	156,677,058	69,332,631	87,344,427		2,648,842	1.68%	-	1,199,416	1.68%	3,848,258	6,246,077														
TOTAL TURBOGENERATOR UNITS																									
315.00																									
ACCESSORY ELECTRIC EQUIPMENT																									
	7,180,382	5,475,648	1,704,734	26.1	65,412	0.91%	-	-	0.91%	65,412	141,212														
	5,070,990	3,260,175	1,810,815	27.2	66,536	1.31%	-	-	1.31%	66,536	66,536														
	6,467,882	3,720,215	2,747,467	34.9	78,624	1.22%	-	-	1.22%	78,624	148,363														
	5,668,756	2,940,241	2,728,517	35.9	75,962	1.34%	-	-	1.34%	75,962	161,784														
	2,375,376	1,662,455	692,921	26.1	26,988	1.12%	-	-	1.12%	26,988	26,988														
	7,652,070	4,301,803	3,350,267	35.0	95,818	1.25%	-	-	1.25%	95,818	177,620														
	1,678,559	993,459	685,100	31.0	22,100	1.32%	-	-	1.32%	22,100	44,314														
	962,487	82,840	879,547	41.9	20,979	2.18%	-	-	2.18%	20,979	32,194														
	37,056,304	22,456,936	14,599,368		452,039	1.22%	-	-	1.22%	452,039	907,035														
TOTAL ACCESSORY ELECTRIC EQUIPMENT																									

	A Plant Investment Dec. 31, 2006	B Depreciation Reserve		C Plant Only w/o Cost of Removal		D Remaining Life		E Annual Accrual		F Depreciation Rate		G Cost of Removal Annual Accrual		H Annual Accrual	I Public Counsel Depreciation Rate	J Public Counsel Recommended	K Total Accruals		L PSE Proposed
		Depreciation Reserve	Remaining to Recovered	Remaining Life	Annual Accrual	Depreciation Rate	Annual Accrual	Annual Accrual	Rate	Rate	Present	Proposed							
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT																		
	COLSTRIP 1	748,120	329,322	418,798	25.2	16,619	2.22%								2.22%	16,619	36,804		
	COLSTRIP 2	772,900	327,800	445,100	26.1	17,054	2.21%								2.21%	17,054	38,078		
	COLSTRIP 3	675,352	281,501	393,851	32.5	12,127	1.80%								1.80%	12,127	24,937		
	COLSTRIP 4	872,841	360,414	492,427	32.9	14,981	1.72%								1.72%	14,981	28,462		
	COLSTRIP 1-2	6,363,663	4,304,107	2,059,556	24.8	83,150	1.31%								1.31%	83,150	179,144		
	COLSTRIP 1-4	251,534	157,404	94,130	23.5	4,002	1.59%								1.59%	4,002	5,599		
	COLSTRIP 3-4	4,639,637	2,498,528	2,141,109	59.5	54,145	1.17%								1.17%	54,145	125,344		
	ENCOGEN	1,100,277	14,249	1,086,028	28.6	37,709	3.43%								3.43%	37,709	75,262		
	FREDERICKSON 1	356,376	28,515	307,863	36.7	8,388	2.49%								2.49%	8,388	12,906		
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT	15,760,702	8,321,840	7,438,862	14.2	248,175	1.57%								1.57%	248,175	525,556		
	TOTAL STEAM PRODUCTION PLANT	810,345,257	460,956,590	349,388,667	10.692,244		1.32%								1.32%	16,432,752	22,870,109	26,011,990	
331.00	HYDROELECTRIC PRODUCTION PLANT																		
	STRUCTURES AND IMPROVEMENTS																		
	LOWER BAKER	3,283,623	3,325,908	(42,285)	29.3	(1,443)	-0.04%								3.42%	113,847	26,577		
	UPPER BAKER	4,846,010	5,294,542	(448,532)	29.3	(15,308)	-0.32%								3.15%	152,570	26,082		
	ELECTRON	2,460,058	1,077,073	1,382,985	11.4	121,314	4.93%								11.02%	271,089	175,070		
	SNOQUALMIE #1	3,550,858	1,564,402	1,986,456	36.1	55,026	1.55%								2.42%	86,007	79,693		
	SNOQUALMIE #2	682,002	389,318	292,684	32.9	7,894	1.22%								2.12%	13,792	12,954		
	TOTAL STRUCTURES AND IMPROVEMENTS	14,792,549	11,651,243	3,141,306	21.3	167,574	1.13%								2.69%	635,861	320,356		
332.00	RESERVOIRS, DAMS & WATERWAY																		
	LOWER BAKER	12,411,912	13,349,724	(937,812)	29.3	(32,007)	-0.26%								0.00%	0	73,984		
	UPPER BAKER	48,049,632	55,004,100	(6,954,468)	29.3	(237,354)	-0.49%								0.00%	0	172,600		
	ELECTRON	46,592,653	19,713,554	25,879,099	11.4	2,264,833	4.97%								11.06%	5,034,981	3,257,483		
	SNOQUALMIE #1	564,994	168,195	416,799	35.4	11,774	2.01%								2.91%	17,000	15,887		
	SNOQUALMIE #2	1,179,903	639,843	540,060	32.7	16,516	1.40%								2.28%	26,907	25,545		
	TOTAL RESERVOIRS, DAMS & WATERWAYS	107,759,094	88,875,416	18,883,678	12.9	2,023,762	1.88%								1.88%	5,076,889	3,545,507		
333.00	WATER WHEELS, TURBINES & GENERATORS																		
	LOWER BAKER	10,005,540	4,431,890	5,573,650	27.8	200,491	2.00%								2.00%	200,491	200,262		
	UPPER BAKER	8,669,935	8,787,000	(117,065)	11.1	90,868	6.72%								6.72%	90,868	90,500		
	ELECTRON	1,351,642	343,010	1,008,632	33.5	11,412	1.61%								1.61%	11,412	11,428		
	SNOQUALMIE #1	708,781	326,488	382,293	32.6	169,021	3.24%								3.24%	169,021	169,981		
	SNOQUALMIE #2	5,210,197	(289,900)	5,500,097	26.2	471,792	1.82%								1.82%	471,792	471,171		
	TOTAL WATER WHEELS, TURBINES & GENERATORS	25,946,085	13,588,489	12,357,606	26.2	471,792	1.82%								1.82%	471,792	471,171		
334.00	ACCESSORY ELECTRIC EQUIPMENT																		
	LOWER BAKER	1,883,879	1,197,033	686,846	27.3	25,159	1.34%								1.34%	25,159	25,161		
	UPPER BAKER	1,762,732	1,757,755	4,977	27.2	183	0.01%								0.01%	183	183		
	ELECTRON	1,793,244	546,856	1,246,388	11.0	113,308	6.32%								6.32%	113,308	113,012		
	SNOQUALMIE #1	298,571	150,267	148,304	29.4	5,044	1.69%								1.69%	5,044	5,038		
	SNOQUALMIE #2	490,372	248,943	241,429	29.6	8,156	1.66%								1.66%	8,156	8,147		
	TOTAL ACCESSORY ELECTRIC EQUIPMENT	6,228,798	3,900,854	2,327,944	15.4	151,165	2.43%								2.43%	151,165	151,541		
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT																		
	LOWER BAKER	663,977	634,140	29,837	25.5	1,170	0.18%								0.18%	1,170	1,171		
	UPPER BAKER	493,379	236,215	257,164	24.4	10,540	2.14%								2.14%	10,540	10,527		
	ELECTRON	634,687	127,226	507,461	10.9	46,574	7.34%								7.34%	46,574	46,367		
	SNOQUALMIE #1	1,793	1,688	(75)	-		0.00%								0.00%	0	0		
	SNOQUALMIE #2	4,774	3,952	1,212	7.3	166	3.48%								3.48%	166	166		
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT	1,798,610	1,003,011	795,799	13.7	58,087	3.23%								3.23%	58,087	58,231		

	A Plant Investment Dec. 31, 2006	B		C		D		E		F Depreciation Rate	G		H Annual Accrual	I Public Counsel Depreciation Rate	J Public Counsel Recommended	K		L PSE Proposed
		Depreciation Reserve	Remaining Life	Plant Only w/o Recovered	Annual Accrual	Depreciation Rate	Annual Rate	Annual Accrual	Present		Total Accruals							
												PSE						
345.00	ACCESSORY ELECTRIC EQUIPMENT																	
	ENCOGEN	2,021,518	31.0	799,596	25,793	1.28%				1.28%	25,793		0	1.28%	25,793		130,421	
	FREDERICKSON 1	296,767	42.1	271,194	6,445	2.17%				2.17%	6,445		0	2.17%	6,445		9,908	
	CRYSTAL MOUNTAIN	84,237	44.101	40,136	5,337	6.34%				6.34%	5,337		0	6.34%	5,337		4,272	
	FREDONIA	864,930	21.2	326,232	15,366	1.74%				1.74%	15,366		0	1.74%	15,366		27,066	
	FREDERICKSON	1,872,009	10.0	63,004	63,004	3.37%				3.37%	63,004		0	3.37%	63,004		126,403	
	HOPKINS RIDGE	16,346,021	23.3	15,466,976	657,744	4.02%				4.02%	657,744		0	4.02%	657,744		692,523	
	WHITEHORN 2-3	183,141	18.8	86,571	4,605	2.51%				2.51%	4,605		0	2.51%	4,605		9,189	
	WILD HORSE	32,350,556	24.5	32,355,059	1,320,615	4.08%				4.08%	1,320,615		0	4.08%	1,320,615		1,383,167	
	TOTAL ACCESSORY ELECTRIC EQUIPMENT	54,079,179		50,532,832	2,098,908	3.86%					2,098,908			3.86%	2,098,908		2,387,969	
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT																	
	ENCOGEN	1,263,513	31.0	569,763	18,379	1.45%				1.45%	18,379		0	1.45%	18,379		36,759	
	FREDONIA	241,975	22.1	118,004	5,336	2.21%				2.21%	5,336		0	2.21%	5,336		9,445	
	FREDERICKSON	172,526	19.0	81,895	4,310	2.50%				2.50%	4,310		0	2.50%	4,310		8,663	
	HOPKINS RIDGE	285,518	23.5	269,989	11,489	4.02%				4.02%	11,489		0	4.02%	11,489		12,086	
	WHITEHORN 2-3	50,002	19.0	24,719	1,301	2.60%				2.60%	1,301		0	2.60%	1,301		2,612	
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT	2,013,535		1,064,371	40,815	2.03%					40,815			2.03%	40,815		69,575	
346.10	MISCELLANEOUS TOOLS																	
	ENCOGEN	26,179	31.0	25,537	624	3.15%				3.15%	624		0	3.15%	624		1,892	
	CRYSTAL MOUNTAIN	10,385	7.6	1,822	240	2.31%				2.31%	240		0	2.31%	240		192	
	FREDONIA	386,952	22.1	225,079	10,177	2.84%				2.84%	10,177		0	2.84%	10,177		87,895	
	FREDERICKSON	209,694	19.0	72,744	3,829	1.82%				1.82%	3,829		0	1.82%	3,829		8,265	
	WHITEHORN 2-3	195,177	19.0	118,051	6,213	3.18%				3.18%	6,213		0	3.18%	6,213		24,608	
	TOTAL MISCELLANEOUS TOOLS	800,587		443,233	21,283	2.66%					21,283			2.66%	21,283		122,852	
348.00	EASEMENTS																	
	FREDONIA	221,929	0.00	106,063	4,796	2.16%				2.16%	4,796		0	2.16%	4,796		8,485	
	TOTAL ACCOUNT - EASEMENTS	221,929		106,063	4,796	2.16%					4,796			2.16%	4,796		8,485	
	TOTAL OTHER PRODUCTION PLANT	695,086,403		567,950,459	22,887,227	3.29%					22,887,227		551,013	3.29%	23,448,240		24,950,161	
	TRANSMISSION PLANT																	
351.00	EASEMENTS	5,312,769	28.9	2,916,150	100,905	1.90%				1.90%	100,905		0	1.90%	100,905		101,063	
352.00	STRUCTURES AND IMPROVEMENTS	2,325,622	39.3	1,437,163	36,569	1.57%				1.57%	36,569		584	1.60%	37,153		39,534	
353.00	STATION EQUIPMENT	107,561,870	37.5	74,146,515	1,977,240	1.84%				1.84%	1,977,240		61,586	1.90%	2,038,837		2,266,976	
354.00	TOWERS AND FIXTURES	73,368,520	48.5	44,573,544	919,042	1.25%				1.25%	919,042		33,483	1.30%	952,535		1,222,163	
355.00	POLES AND FIXTURES	30,015,417	11,141,249	18,874,168	30.8	2.04%				2.04%	30.8		114,258	2.42%	727,056		994,611	
356.00	OVERHEAD CONDUCTORS AND DEVICES	103,996,799	46,103,967	57,892,832	35.9	1.612,614				1.65%	1,612,614		148,346	1.69%	1,760,960		2,192,740	
358.00	UNDERGROUND CONDUCTORS AND DEVICES	3,475,409	294,389	3,181,020	47.6	1.92%				1.92%	47.6		0	1.92%	66,828		66,810	
359.00	ROADS AND TRAILS	606,197	265,501	340,696	8,669	1.43%				1.43%	8,669		0	1.43%	8,669		8,673	
	TOTAL TRANSMISSION PLANT	326,682,602		203,362,087	5,334,665						5,334,665		358,277	0.00%	5,682,942		7,796,779	
	TOTAL																26,826,588	

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		Depreciation Reserve	Depreciation Rate	Remaining Life	Annual Accrual	Annual Accrual	Accrual Rate	Annual Accrual	PSE Present		PSE Proposed								
DISTRIBUTION PLANT																			
361.00	6,177,373	2,378,068	3,799,305	36.7	103,523	1.68%	0.374%	23,119	0.00%	126,642	126,642	126,358							
362.00	397,736,015	161,033,371	236,702,644	35.2	6,724,507	1.68%	0.207%	821,978	2.05%	7,546,485	7,546,485	6,963,218							
364.00	322,403,709	109,098,892	213,304,817	30.9	6,903,069	2.14%	0.594%	1,914,223	1.90%	8,817,282	8,817,282	11,441,910							
365.00	352,071,707	168,356,669	183,715,038	25.5	7,204,511	2.05%	0.228%	803,834	2.73%	8,006,345	8,006,345	6,674,040							
366.00	487,097,316	148,066,305	340,031,011	37.7	9,258,117	1.86%	0.087%	433,101	2.27%	9,691,218	9,691,218	11,236,693							
367.00	563,731,778	191,071,430	372,660,348	24.2	14,965,965	2.71%	0.312%	1,726,116	1.95%	16,712,081	16,712,081	19,563,877							
368.00	350,644,501	123,575,362	227,069,139	23.9	8,689,928	2.49%	0.340%	1,192,427	3.02%	9,882,355	9,882,355	11,416,401							
369.00	173,173,054	92,265,844	80,907,210	28.6	2,828,923	1.69%	0.362%	627,174	2.00%	3,456,091	3,456,091	4,036,225							
370.00	130,126,166	49,790,896	80,335,270	26.6	3,020,123	2.32%	0.049%	64,274	2.00%	3,084,397	3,084,397	3,016,390							
373.00	53,978,652	22,430,432	31,548,220	22.0	1,434,010	2.66%	0.506%	273,386	3.16%	1,707,396	1,707,396	1,800,659							
375.00	24,927,698	8,115,310	16,812,388	30.1	558,551	2.24%	0.275%	7,879,626	2.24%	558,551	558,551	557,940							
	2,862,067,868	1,078,182,579	1,783,885,389	30.1	61,711,227	2.16%	0.275%	7,879,626	2.43%	76,995,670	76,995,670	80,733,651							
GENERAL PLANT																			
390.00	30,728,310	5,895,845	24,832,365	13.0	1,910,182	6.22%	0.00%	0	0.00%	1,910,182	1,910,182	2,027,216							
391.10	13,493,601	9,375,599	4,118,002	4.4	935,909	5.00%	0.00%	0	6.22%	674,680	674,680	938,361							
391.20	21,280,587	18,774,380	2,486,207	1.7	1,462,475	9.00%	0.00%	0	5.00%	1,913,453	1,913,453	0							
393.00	1,135,989	1,127,242	122,346	7.6	16,098	5.00%	0.00%	0	5.00%	56,799	56,799	2,499							
394.00	1,066,099	(160,146)	1,276,245	2.3	528,802	5.00%	0.00%	0	5.00%	52,805	52,805	519,670							
395.00	5,768,785	3,486,893	2,331,792	7.6	306,815	5.00%	0.00%	0	5.00%	288,439	288,439	308,339							
396.00	13,345,331	5,286,330	8,059,001	5.0	1,611,800	5.00%	0.00%	0	5.00%	667,267	667,267	1,605,414							
397.00	1,196,090	1,196,090	(0)	-	61,392,212	6.67%	0.00%	0	6.67%	2,762,275	2,762,275	6,130,635							
398.00	445,545	300,485	145,060	2.9	50,021	6.67%	0.00%	0	6.67%	29,718	29,718	50,120							
	129,843,749	64,545,168	65,412,180	5.0	12,961,314	9.98%	0.00%	0	9.98%	6,788,743	6,788,743	11,582,274							
	4,983,875,057	1,975,132,685	3,008,855,971	25.8	116,687,157	2.34%	0.275%	14,539,423	2.34%	130,144,298	130,144,298	150,748,732							

* 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

Exhibit No. ___(CWK-4) Schedule 2
 Puget Sound Energy Co.
 Production Plant Life Spans

	A		B		C		D		E		F		G	
	In Service Year	Life Span	CRC-3 p.38	CRC-3 p.38	Retirement Year	CRC-3 p.38	Retirement Year	Life Span	Life Span	Adjusted Retirement Year	Retirement Year	Adjusted Retirement Year	Remaining Life Span	Remaining Life Span
Colstrip 1	1975	44			2019		13	60		2035		2035	29	
Costrip 2	1976	43			2019		13	60		2036		2036	30	
Colstrip 3	1984	40			2024		18	60		2044		2044	38	
Costrip 4	1985	41			2026		20	60		2045		2045	39	
Colstrip 1-2	1975	44			2019		13	61		2036		2036	30	
Colstrip 3-4	1984	42			2026		20	61		2045		2045	39	
Colstrip 1-4	1975	51			2026		20	70		2045		2045	39	
Federickson	1981	35			2016		10	45		2026		2026	20	
Whitehorn	1981	35			2016		10	45		2026		2026	20	
Fredonia 1 & 2	1984	35			2019		13	45		2029		2029	23	
Encogen	1993	29			2022		16	45		2038		2038	32	
Federickson 1	2004	30			2034		28	45		2049		2049	43	
Crystal Mountain	1969	47			2016		10	47		2016		2016	10	

Exhibit No. (CWK-4) Schedule 3
 Puget Sound Energy Company
 Comparison of PSE Proposed Removal Cost Allowances with Actual Expenditures

	A	B	C	D	E	F	G
	Original Cost 12/31/2006	PSE Removal Cost Ratio	Removal Cost Allowance	Average Service Life	Annual Removal Cost Allowance	2002-2006 Average Removal Cost	Difference
TRANSMISSION PLANT							
351.00 EASEMENTS	5,312,769	0%	0	50	0		
352.00 STRUCTURES AND IMPROVEMENTS	2,325,622	0%	-	55	-	-	
353.00 STATION EQUIPMENT	107,581,870	5%	5,379,093	45	119,535	43,959	75,576
354.00 TOWERS AND FIXTURES	73,368,520	5%	3,668,426	65	56,437	4,721	51,716
355.00 POLES AND FIXTURES	30,015,417	5%	1,500,771	45	33,350	22,108	11,242
356.00 OVERHEAD CONDUCTORS AND DEVICES	103,996,799	5%	5,199,840	50	103,997	3,059	100,938
358.00 UNDERGROUND CONDUCTORS AND DEVICES	3,475,409	0%	-	50	-	-	-
359.00 ROADS AND TRAILS	606,197	0%	-	60	-	-	-
TOTAL TRANSMISSION PLANT	326,682,602		15,748,130		313,320	73,847	239,473
DISTRIBUTION PLANT							
361.00 STRUCTURES AND IMPROVEMENTS	6,177,373	0%	-	50	-	23,119	(23,119)
362.00 STATION EQUIPMENT	397,736,015	0%	-	40	-	821,978	(821,978)
364.00 POLES, TOWERS AND FIXTURES	322,403,709	20%	64,480,742	40	1,612,019	1,914,223	(302,204)
365.00 OVERHEAD CONDUCTORS AND DEVICES	352,071,707	10%	35,207,171	40	880,179	803,834	76,345
366.00 UNDERGROUND CONDUIT	497,097,316	10%	49,709,732	50	994,195	156,728	837,467
367.00 UNDERGROUND CONDUCTORS AND DEVICES	553,731,778	5%	27,686,589	35	791,045	1,303,349	(512,304)
368.00 LINE TRANSFORMERS	350,644,501	10%	35,064,450	40	876,611	1,192,427	(315,816)
369.00 SERVICES	173,173,054	5%	8,658,653	45	192,415	627,168	(434,753)
370.00 METERS	130,126,166	10%	13,012,617	35	371,789	64,274	307,515
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	53,978,652	10%	5,397,865	35	154,225	273,386	(119,161)
375.00 EASEMENTS	24,927,698	0%	-	50	-	-	-
TOTAL DISTRIBUTION PLANT	2,862,067,968		239,217,818		5,872,477	7,180,486	(1,308,009)
TOTAL TRANSMISSION AND DISTRIBUTION	3,188,750,570		254,965,948		6,185,797	7,254,333	(1,068,536)

Exhibit No. ___(CWK-4) Schedule 4

Puget Sound Energy

Mass Property Electric Plant Accounts

Public Counsel Recommended Removal Cost Allowances

Description	A	B	C	D	E	F	G
	12/31/2006 Balance	Present Value Net Removal Cost Rate	Annual Net Removal Cost Allowance	Average 2002-2006 Removal Cost	Recommended Removal Cost Factor	Basis for Selection	Recommended Removal Cost Allowance
TRANSMISSION PLANT							
351.00 EASEMENTS	5,312,769						
352.00 STRUCTURES AND IMPROVEMENTS	2,325,622	0.025%	584	-	0.025%	PV	584
353.00 STATION EQUIPMENT	107,581,870	0.057%	61,596	43,959	0.057%	PV	61,596
354.00 TOWERS AND FIXTURES	73,368,520	0.046%	33,493	4,721	0.046%	PV	33,493
355.00 POLES AND FIXTURES	30,015,417	0.381%	114,258	22,108	0.381%	PV	114,258
356.00 OVERHEAD CONDUCTORS AND DEVICES	103,996,799	0.143%	148,346	3,059	0.143%	PV	148,346
358.00 UNDERGROUND CONDUCTORS AND DEVICES	3,475,409						
359.00 ROADS AND TRAILS	606,197						
TOTAL TRANSMISSION PLANT	326,682,602		358,277	73,847			358,277
DISTRIBUTION PLANT							
361.00 STRUCTURES AND IMPROVEMENTS	6,177,373	0.046%	2,820	23,119	0.374%	5 Yrs	23,119
362.00 STATION EQUIPMENT	397,736,015	0.102%	407,677	821,978	0.207%	5 Yrs	821,978
364.00 POLES, TOWERS AND FIXTURES	322,403,709	0.379%	1,221,734	1,914,223	0.594%	5 Yrs	1,914,223
365.00 OVERHEAD CONDUCTORS AND DEVICES	352,071,707	0.224%	789,542	803,834	0.228%	5 Yrs	803,834
366.00 UNDERGROUND CONDUIT	497,097,316	0.087%	433,101	156,728	0.087%	PV	433,101
367.00 UNDERGROUND CONDUCTORS AND DEVICES	553,731,778	0.312%	1,726,116	1,303,349	0.312%	PV	1,726,116
368.00 LINE TRANSFORMERS	350,644,501	0.268%	939,348	1,192,427	0.340%	5 Yrs	1,192,427
369.00 SERVICES	173,173,054	0.253%	438,050	627,168	0.362%	5 Yrs	627,168
370.00 METERS	130,126,166		-	64,274	0.049%	5 Yrs	64,274
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	53,978,652	0.274%	147,857	273,386	0.506%	5 Yrs	273,386
375.00 EASEMENTS	24,927,698						
TOTAL DISTRIBUTION PLANT	2,862,067,968		6,106,244	7,180,486			7,879,626
GENERAL PLANT							
390.00 STRUCTURES & IMPROVEMENTS	30,728,310		\$	152	0.000%		

PUGET SOUND ENERGY COMPANY
ELECTRIC PLANT

TEST YEAR DEPRECIATION RATES AND ACCRUALS

ACCOUNT NUMBER	DESCRIPTION	PSE PROPOSED		PC RECOMMENDED		DIFFERENCE
		DEPRECIATION RATE (c)	DEPRECIATION EXPENSE AMOUNT (e) = (a) * (d)	DEPRECIATION RATE	DEPRECIATION EXPENSE AMOUNT	
ELECTRIC PLANT						
STEAM PRODUCTION PLANT						
Colstrip Unit 1						
E311	STRUCTURES AND IMPROVEMENTS	3.91%	290,983	2.67%	198,417	(92,566)
E312	BOILER PLANT EQUIPMENT	3.64%	2,135,756	2.54%	1,487,770	(647,986)
E314	TURBOGENERATOR EQUIPMENT	5.20%	1,177,923	3.26%	738,779	(439,144)
E315	ACCESSORY ELECTRIC EQUIPMENT	1.97%	141,393	0.91%	65,384	(76,009)
E316	MISC. POWER PLANT EQUIPMENT	4.79%	38,607	2.22%	17,904	(20,702)
	Total Colstrip Unit 1		3,784,663		2,508,255	(1,276,408)
Colstrip Unit 1-2 Common						
E311	STRUCTURES AND IMPROVEMENTS	2.77%	805,478	2.14%	621,756	(183,721)
E312	BOILER PLANT EQUIPMENT	2.66%	200,567	2.07%	156,360	(44,207)
E314	TURBOGENERATOR EQUIPMENT	2.65%	101,890	2.07%	79,754	(22,137)
E315	ACCESSORY ELECTRIC EQUIPMENT	2.41%	57,242	1.12%	26,586	(30,656)
E316	MISC. POWER PLANT EQUIPMENT	2.82%	179,035	1.31%	82,955	(96,080)
	Total Colstrip Unit 1-2 Common		1,344,212		967,411	(376,801)
Colstrip Unit 1-4 Common						
E316	MISC. POWER PLANT EQUIPMENT	2.23%	5,609	1.59%	4,002	(1,607)
	Total Colstrip Unit 1-4 Common		5,609		4,002	(1,607)
Colstrip Unit 2						
E311	STRUCTURES AND IMPROVEMENTS	2.97%	173,127	2.10%	122,532	(50,596)
E312	BOILER PLANT EQUIPMENT	3.63%	1,930,120	2.48%	1,248,576	(681,544)
E314	TURBOGENERATOR EQUIPMENT	5.03%	972,784	3.03%	586,175	(386,609)
E315	ACCESSORY ELECTRIC EQUIPMENT	2.93%	148,531	1.31%	66,514	(82,016)
E316	MISC. POWER PLANT EQUIPMENT	4.93%	40,945	2.21%	18,325	(22,620)
	Total Colstrip Unit 2		3,265,506		2,042,122	(1,223,385)
Colstrip Unit 3						
E311	STRUCTURES AND IMPROVEMENTS	2.80%	813,340	1.67%	485,745	(327,595)
E312	BOILER PLANT EQUIPMENT	2.81%	3,392,494	1.67%	2,012,106	(1,380,388)
E314	TURBOGENERATOR EQUIPMENT	3.77%	1,503,373	2.14%	852,558	(650,815)
E315	ACCESSORY ELECTRIC EQUIPMENT	2.50%	161,643	1.22%	78,600	(83,043)
E316	MISC. POWER PLANT EQUIPMENT	3.69%	26,323	1.80%	12,809	(13,514)
	Total Colstrip Unit 3		5,897,173		3,441,819	(2,455,355)
Colstrip Unit 3-4 Common						
E311	STRUCTURES AND IMPROVEMENTS	2.53%	1,740,035	1.68%	1,157,958	(582,077)
E312	BOILER PLANT EQUIPMENT	2.68%	506,508	1.75%	330,649	(175,859)

ACCOUNT NUMBER	DESCRIPTION	PSE PROPOSED		PC RECOMMENDED		DIFFERENCE
		DEPRECIATION RATE (c)	DEPRECIATION EXPENSE AMOUNT (e) = (a) * (d)	DEPRECIATION RATE	DEPRECIATION EXPENSE AMOUNT	
E314	TURBOGENERATOR EQUIPMENT	49.28%	11,659	26.95%	3,142	(2,604)
E315	ACCESSORY ELECTRIC EQUIPMENT	2.32%	7,651,176	1.25%	95,807	(81,701)
E316	MISC. POWER PLANT EQUIPMENT	2.70%	4,630,047	1.17%	54,033	(70,978)
Total Colstrip Unit 3-4 Common			2,554,807		1,641,589	(913,218)
Colstrip Unit 4						
E311	STRUCTURES AND IMPROVEMENTS	2.75%	731,183	1.72%	457,521	(273,662)
E312	BOILER PLANT EQUIPMENT	2.98%	3,229,140	1.83%	1,983,970	(1,245,170)
E314	TURBOGENERATOR EQUIPMENT	3.59%	1,359,090	2.15%	815,732	(543,358)
E315	ACCESSORY ELECTRIC EQUIPMENT	2.54%	144,026	1.34%	76,003	(68,023)
E316	MISC. POWER PLANT EQUIPMENT	3.26%	29,694	1.72%	15,633	(14,060)
Total Colstrip Unit 4			5,493,132		3,348,859	(2,144,273)
Encogen						
E312	FUEL HOLDERS, PRODUCERS & ACCESS.	3.27%	1,397,873	2.20%	939,409	(458,464)
E314	GENERATORS	3.27%	665,986	2.20%	447,349	(218,637)
E315	ACCESSORY ELECTRIC EQUIPMENT	2.64%	44,314	1.32%	22,100	(22,214)
E316	MISC. POWER PLANT EQUIPMENT	6.84%	998,978	3.43%	34,238	(34,093)
Total Encogen			2,176,503		1,443,095	(733,408)
EPCOR Frederickson						
E311	STRUCTURES & IMPROVEMENTS	3.74%	230,850	2.56%	158,200	(72,650)
E312	FUEL HOLDERS, PRODUCERS & ACCESS.	3.89%	698,442	2.65%	475,335	(223,107)
E314	GENERATORS	3.81%	601,470	2.60%	411,058	(190,412)
E315	ACCESSORY ELECTRIC EQUIPMENT	3.34%	32,118	2.18%	20,960	(11,158)
E316	MISC. POWER PLANT EQUIPMENT	3.84%	12,905	2.49%	8,380	(4,525)
Total EPCOR Frederickson			1,575,785		1,073,933	(501,852)
Goldendale						
E311	STRUCTURES & IMPROVEMENTS	1.55%	7,204	1.55%	7,204	-
E312	FUEL HOLDERS, PRODUCERS & ACCESS.	1.55%	337,984	1.55%	337,984	-
E314	GENERATORS	1.55%	345,198	1.55%	345,198	-
E315	ACCESSORY ELECTRIC EQUIPMENT	1.55%	28,523	1.55%	28,523	-
E316	MISC. POWER PLANT EQUIPMENT	1.55%	24	1.55%	24	-
Total Goldendale			718,934		718,934	-
TOTAL STEAM PRODUCTION PLANT			26,816,325		17,190,018	(9,626,307)
HYDROELECTRIC PRODUCTION PLANT						
Electron						
E331	STRUCTURES & IMPROVEMENTS	7.12%	174,223	11.02%	269,645	95,422
E332	RESERVOIRS, DAMS & WATERWAYS	7.15%	3,301,977	11.06%	5,106,731	1,804,753
E333	WATER WHEELS, TURBINES & GENERATORS	6.70%	105,712	6.72%	106,072	359
E334	ACCESSORY ELECTRIC EQUIPMENT	6.30%	112,154	6.32%	112,485	331
E335	MISC. POWER PLANT EQUIPMENT	7.30%	23,861	7.34%	23,979	117
E335.1	MISCELLANEOUS TOOLS	17.35%	136,868	17.24%	136,006	(862)
E336	ROADS, RAILROADS & BRIDGES	6.13%	30,197	6.09%	30,016	(180)
Total Electron			3,884,993		5,784,933	1,899,940
Lower Baker						

ACCOUNT NUMBER	DESCRIPTION	PSE PROPOSED		PC RECOMMENDED		DIFFERENCE
		DEPRECIATION RATE (c)	DEPRECIATION EXPENSE AMOUNT (e) = (a) * (d)	DEPRECIATION RATE	DEPRECIATION EXPENSE AMOUNT	
E331	STRUCTURES & IMPROVEMENTS	0.81%	3,267,456	3.42%	111,850	85,384
E332	RESERVOIRS, DAMS & WATERWAYS	0.60%	13,281,144	0.00%	-	(79,687)
E333	WATER WHEELS, TURBINES & GENERATORS	2.00%	10,011,892	2.00%	200,618	380
E334	ACCESSORY ELECTRIC EQUIPMENT	1.34%	1,886,178	1.34%	25,190	(85)
E335	MISC. POWER PLANT EQUIPMENT	0.18%	633,111	0.18%	1,116	(24)
E335.1	MISCELLANEOUS TOOLS	4.21%	519,397	4.21%	21,844	(23)
E336	ROADS, RAILROADS & BRIDGES	0.45%	76,626	0.45%	347	3
	Total Lower Baker		355,017		360,965	5,948
Snoqualmie Unit 1						
E331	STRUCTURES & IMPROVEMENTS	2.24%	3,554,517	2.42%	86,095	6,474
E332	RESERVOIRS, DAMS & WATERWAYS	2.72%	584,994	2.91%	17,000	1,088
E333	WATER WHEELS, TURBINES & GENERATORS	1.61%	708,781	1.61%	11,412	0
E334	ACCESSORY ELECTRIC EQUIPMENT	1.69%	297,189	1.69%	5,022	-
E335	MISC. POWER PLANT EQUIPMENT	0.00%	-	0.00%	-	-
E335.1	MISCELLANEOUS TOOLS	15.66%	349,238	15.66%	54,691	-
E336	ROADS, RAILROADS & BRIDGES	0.60%	39,895	0.60%	239	-
E338	EASEMENTS	2.43%	37,011	2.43%	899	-
	Total Snoqualmie Unit 1		167,796		175,359	7,562
Snoqualmie Unit 2						
E331	STRUCTURES & IMPROVEMENTS	1.98%	652,916	2.12%	13,811	884
E332	RESERVOIRS, DAMS & WATERWAYS	2.17%	1,179,903	2.28%	26,907	1,303
E333	WATER WHEELS, TURBINES & GENERATORS	3.24%	5,210,196	3.24%	169,021	211
E334	ACCESSORY ELECTRIC EQUIPMENT	1.66%	490,371	1.66%	8,140	-
E335	MISC. POWER PLANT EQUIPMENT	3.48%	4,774	3.48%	166	-
E335.1	MISCELLANEOUS TOOLS	11.25%	66,781	11.25%	7,513	-
E336	ROADS, RAILROADS & BRIDGES	2.59%	287,263	2.59%	7,440	-
	Total Snoqualmie Unit 2		230,601		232,999	2,398
Upper Baker						
E331	STRUCTURES & IMPROVEMENTS	0.54%	5,122,402	3.15%	161,271	133,610
E332	RESERVOIRS, DAMS & WATERWAYS	0.36%	48,071,022	0.00%	-	(173,056)
E333	WATER WHEELS, TURBINES & GENERATORS	0.00%	-	0.00%	-	-
E334	ACCESSORY ELECTRIC EQUIPMENT	0.01%	1,765,035	0.01%	183	7
E335	MISC. POWER PLANT EQUIPMENT	2.13%	490,426	2.14%	10,476	30
E335.1	MISCELLANEOUS TOOLS	1.66%	271,905	1.66%	4,515	1
E336	ROADS, RAILROADS & BRIDGES	0.00%	-	0.00%	-	-
	Total Upper Baker		215,853		176,446	(39,407)
TOTAL HYDROELECTRIC PRODUCTION PLANT			4,854,261		6,730,702	1,876,442
OTHER PRODUCTION PLANT						
Crystal Mountain						
E341	STRUCTURES & IMPROVEMENTS	0.00%	-	0.08%	21,463	12,943
E342	FUEL HOLDERS, PRODUCERS & ACCESS.	4.32%	8,521	10.88%	25,350	5,165
E344	GENERATORS	4.47%	20,185	5.61%	5,337	1,066
E345	ACCESSORY ELECTRIC EQUIPMENT	5.07%	4,271	6.34%	192	-
E346.1	MISCELLANEOUS TOOLS	1.85%	192	1.85%	52,343	19,174
	Total Crystal Mountain		33,169		-	-

ACCOUNT NUMBER	DESCRIPTION	PSE PROPOSED		PC RECOMMENDED		DIFFERENCE
		DEPRECIATION RATE (c)	DEPRECIATION EXPENSE AMOUNT (e) = (a) * (d)	DEPRECIATION RATE	DEPRECIATION EXPENSE AMOUNT	
Encogen						
E341	STRUCTURES & IMPROVEMENTS	2.97%	196,730	2.21%	146,369	(50,361)
E342	FUEL HOLDERS, PRODUCERS & ACCESS.	2.88%	230,348	2.16%	173,040	(57,307)
E344	GENERATORS	2.55%	1,801,278	1.27%	900,526	(900,752)
E345	ACCESSORY ELECTRIC EQUIPMENT	2.55%	51,549	1.28%	25,793	(25,755)
E346	MISC. POWER PLANT EQUIPMENT	2.91%	35,259	1.45%	17,625	(17,634)
E346.1	MISCELLANEOUS TOOLS	6.30%	2,917	3.15%	1,457	(1,460)
Total Encogen			2,318,080		1,264,810	(1,053,269)
Frederickson 1						
E342	FUEL HOLDERS, PRODUCERS & ACCESS.	3.52%	63,467	2.54%	45,738	(17,729)
E344	GENERATORS	3.34%	975,868	2.17%	634,619	(341,249)
E345	ACCESSORY ELECTRIC EQUIPMENT	3.34%	9,903	2.17%	6,439	(3,464)
Total EPCOR Frederickson			1,049,238		686,796	(362,442)
Frederickson						
E341	STRUCTURES & IMPROVEMENTS	3.22%	75,010	3.67%	85,608	10,598
E342	FUEL HOLDERS, PRODUCERS & ACCESS.	1.93%	71,451	2.54%	93,911	22,461
E344	GENERATORS	2.48%	616,307	1.24%	307,212	(309,095)
E345	ACCESSORY ELECTRIC EQUIPMENT	6.75%	125,508	3.37%	62,578	(62,929)
E346	MISC. POWER PLANT EQUIPMENT	5.02%	7,887	2.50%	3,925	(3,962)
E346.1	MISCELLANEOUS TOOLS	3.65%	8,896	1.82%	4,446	(4,450)
Total Frederickson			905,059		557,681	(347,378)
Fredonia Unit 1&2						
E341	STRUCTURES & IMPROVEMENTS	4.16%	144,864	3.96%	137,800	(7,064)
E342	FUEL HOLDERS, PRODUCERS & ACCESS.	4.75%	159,395	4.28%	143,658	(15,737)
E344	GENERATORS	2.06%	853,308	1.16%	479,907	(373,401)
E345	ACCESSORY ELECTRIC EQUIPMENT	3.06%	26,939	1.74%	15,287	(11,652)
E346	MISC. POWER PLANT EQUIPMENT	3.90%	9,437	2.21%	5,336	(4,101)
E346.1	MISCELLANEOUS TOOLS	5.02%	18,392	2.84%	10,388	(8,004)
E348	EASEMENTS	3.82%	9,537	2.16%	5,395	(4,142)
Total Fredonia Unit 1&2			1,221,873		797,771	(424,103)
Goldendale						
E341	STRUCTURES & IMPROVEMENTS	1.55%	132,806	1.55%	132,806	-
E342	FUEL HOLDERS, PRODUCERS & ACCESS.	1.55%	7,376	1.55%	7,376	-
E344	GENERATORS	1.55%	2,306,511	1.55%	2,306,511	-
E345	ACCESSORY ELECTRIC EQUIPMENT	1.55%	36,991	1.55%	36,991	-
E346	MISC. POWER PLANT EQUIPMENT	1.55%	8,339	1.55%	8,339	-
Total Goldendale			2,492,021		2,492,021	-
Hopkins Ridge						
E341	STRUCTURES & IMPROVEMENTS	4.24%	172,542	5.71%	232,511	59,969
E344	GENERATORS	4.24%	6,568,029	4.02%	6,233,236	(334,793)
E345	ACCESSORY ELECTRIC EQUIPMENT	4.24%	738,542	4.02%	700,896	(37,645)
E346	MISC. POWER PLANT EQUIPMENT	4.24%	12,998	4.02%	12,336	(663)
Total Hopkins Ridge			7,492,111		7,178,979	(313,132)

ACCOUNT NUMBER	DESCRIPTION	PSE PROPOSED		PC RECOMMENDED		DIFFERENCE
		DEPRECIATION RATE (c)	DEPRECIATION EXPENSE AMOUNT (e) = (a) * (d)	DEPRECIATION RATE	DEPRECIATION EXPENSE AMOUNT	
Whitehorn Unit 2&3						
E341	STRUCTURES & IMPROVEMENTS	7.69%	14,243	5.91%	10,953	(3,290)
E342	FUEL HOLDERS, PRODUCERS & ACCESS.	5.83%	7,824	4.95%	6,646	(1,178)
E344	GENERATORS	7.10%	2,961	3.55%	1,481	(1,480)
E345	ACCESSORY ELECTRIC EQUIPMENT	5.02%	9,194	2.51%	4,605	(4,589)
E346	MISC. POWER PLANT EQUIPMENT	5.22%	2,610	2.60%	1,301	(1,309)
E346.1	MISCELLANEOUS TOOLS	6.37%	12,478	3.18%	6,236	(6,242)
Total Whitehorn Unit 2&3			49,310		31,221	(18,089)
Wild Horse						
E341	STRUCTURES & IMPROVEMENTS	4.28%	140,369	4.08%	133,716	(6,652)
E344	GENERATORS	4.28%	9,737,326	4.08%	9,275,849	(461,477)
E345	ACCESSORY ELECTRIC EQUIPMENT	4.28%	1,094,638	4.08%	1,042,760	(51,878)
Total Wild Horse			10,972,333		10,452,325	(520,008)
TOTAL OTHER PRODUCTION PLANT						
			26,533,193		23,513,948	(3,019,246)
TRANSMISSION PLANT						
Colstrip Unit 1-2						
E351	EASEMENTS	1.90%	13,033	1.90%	13,028	(5)
E353	STATION EQUIPMENT	2.11%	25,977	1.90%	23,332	(2,645)
E354	TOWERS & FIXTURES	1.67%	241,722	1.30%	187,919	(53,803)
E355	POLES & FIXTURES	3.02%	1,480	2.42%	1,187	(293)
E356	OVERHEAD CONDUCTORS AND DEVICES	2.11%	277,637	1.69%	222,805	(54,832)
E359	ROADS AND TRAILS	1.43%	1,630	1.43%	1,630	0
Total Colstrip Unit 1-2 Common			561,478		449,900	(111,578)
Colstrip Unit 3-4						
E351	EASEMENTS	1.90%	20,351	1.90%	20,344	(8)
E352	STRUCTURES & IMPROVEMENTS	1.70%	8,444	1.60%	7,935	(509)
E353	STATION EQUIPMENT	2.11%	383,636	1.90%	344,573	(39,064)
E354	TOWERS & FIXTURES	1.67%	342,640	1.30%	266,375	(76,266)
E355	POLES & FIXTURES	3.02%	2,678	2.42%	2,148	(530)
E356	OVERHEAD CONDUCTORS AND DEVICES	2.11%	421,815	1.69%	338,508	(83,307)
E359	ROADS AND TRAILS	1.43%	4,877	1.43%	4,877	0
Total Colstrip Unit 3-4 Common			1,184,442		984,759	(199,683)
Frederickson						
E353	STATION EQUIPMENT	2.11%	106,240	1.90%	95,422	(10,818)
E358	UNDERGROUND CONDUCTORS AND DEVICES	1.92%	66,722	1.92%	66,822	100
Total Frederickson			172,962		162,244	(10,718)
Non Project Transmission						
E351	EASEMENTS	1.90%	65,664	1.90%	65,640	(25)
E352	STRUCTURES & IMPROVEMENTS	1.70%	9,290	1.60%	8,731	(560)
E353	STATION EQUIPMENT	2.11%	898,129	1.90%	806,677	(91,452)
E354	TOWERS & FIXTURES	1.67%	173,857	1.30%	135,160	(38,697)
E355	POLES & FIXTURES	3.02%	572,431	2.42%	459,134	(113,297)
E356	OVERHEAD CONDUCTORS AND DEVICES	2.11%	725,645	1.69%	582,333	(143,312)
E359	ROADS AND TRAILS	1.43%	1,316	1.43%	1,316	0

ACCOUNT NUMBER	DESCRIPTION	PSE PROPOSED		PC RECOMMENDED		DIFFERENCE
		DEPRECIATION RATE (c)	DEPRECIATION EXPENSE AMOUNT (e) = (a) * (d)	DEPRECIATION RATE	DEPRECIATION EXPENSE AMOUNT	
Total Non Project Transmission						
			2,446,333		2,058,990	(387,343)
Northern Inter tie						
E354	TOWERS & FIXTURES	1.67%	95,926	1.30%	74,575	(21,351)
E355	POLES & FIXTURES	3.02%	102,979	2.42%	82,597	(20,382)
E356	OVERHEAD CONDUCTORS AND DEVICES	2.11%	265,919	1.69%	213,401	(52,518)
	Total Northern Inter tie		464,825		370,573	(94,251)
Oregon State/3rd AC Line						
E352	STRUCTURES & IMPROVEMENTS	1.70%	21,696	1.60%	20,389	(1,307)
E353	STATION EQUIPMENT	2.11%	679,173	1.90%	610,016	(69,157)
E354	TOWERS & FIXTURES	1.67%	380,450	1.30%	295,768	(84,681)
E355	POLES & FIXTURES	3.02%	6,167	2.42%	4,946	(1,221)
E356	OVERHEAD CONDUCTORS AND DEVICES	2.11%	495,816	1.69%	397,894	(97,922)
E359	ROADS AND TRAILS	1.43%	847	0.00%	-	(847)
	Total Oregon State/3rd AC Line		1,584,149		1,329,014	(255,135)
Wild Horse						
E351	EASEMENTS	1.90%	926	1.90%	926	(0)
E353	STATION EQUIPMENT	2.11%	183,103	1.90%	164,459	(18,645)
E355	POLES & FIXTURES	3.02%	20,151	2.42%	16,163	(3,988)
E356	OVERHEAD CONDUCTORS AND DEVICES	2.11%	1,962	1.69%	1,574	(387)
	Total Wild Horse		206,142		183,122	(23,021)
TOTAL TRANSMISSION PLANT						
			6,620,331		5,538,603	(1,081,728)
DISTRIBUTION PLANT						
Encogen						
E362	STATION EQUIPMENT	1.97%	106,638	1.90%	102,706	(3,932)
	Total Encogen		106,638		102,706	(3,932)
Goldendale						
E362	STATION EQUIPMENT	1.55%	1,606	1.90%	1,966	360
	Total Goldendale		1,606		1,966	360
Hopkins Ridge						
E362	STATION EQUIPMENT	1.97%	124,045	1.90%	119,471	(4,574)
E364	POLES, TOWERS & FIXTURES	3.11%	17,642	2.73%	15,514	(2,128)
E365	OVERHEAD CONDUCTORS AND DEVICES	2.83%	49,924	2.27%	40,127	(9,797)
E366	UNDERGROUND CONDUIT	2.26%	4,607	1.95%	3,974	(633)
E367	UNDERGROUND CONDUCTORS AND DEVICES	3.53%	140,948	3.02%	120,508	(20,440)
E375	EASEMENTS	2.24%	997	2.24%	997	0
	Total Hopkins Ridge		338,163		300,591	(37,572)
Koma Kulshan Total						
E366	UNDERGROUND CONDUIT	2.26%	1,461	1.95%	1,260	(201)
E367	UNDERGROUND CONDUCTORS AND DEVICES	3.53%	9,675	3.02%	8,272	(1,403)
	Total Koma Kulshan Total		11,135		9,532	(1,604)

ACCOUNT NUMBER	DESCRIPTION	PSE PROPOSED		PC RECOMMENDED		DIFFERENCE
		DEPRECIATION RATE (c)	DEPRECIATION EXPENSE AMOUNT (e) = (a) * (d)	DEPRECIATION RATE	DEPRECIATION EXPENSE AMOUNT	
Lower Baker						
E362	STATION EQUIPMENT	1.97%	52,413	1.90%	50,481	(1,933)
E364	POLES, TOWERS & FIXTURES	3.11%	510	2.73%	449	(62)
E365	OVERHEAD CONDUCTORS AND DEVICES	2.83%	385	2.27%	310	(76)
	Total Lower Baker		53,309		51,239	(2,070)
Non Project Distribution						
E361	STRUCTURES & IMPROVEMENTS	1.81%	109,522	2.05%	124,050	14,528
E362	STATION EQUIPMENT	1.97%	7,610,674	1.90%	7,330,046	(280,628)
E364	POLES, TOWERS & FIXTURES	3.11%	9,653,322	2.73%	8,488,903	(1,164,419)
E365	OVERHEAD CONDUCTORS AND DEVICES	2.83%	9,744,124	2.27%	7,831,916	(1,912,208)
E366	UNDERGROUND CONDUIT	2.26%	11,369,464	1.95%	9,807,730	(1,561,734)
E367	UNDERGROUND CONDUCTORS AND DEVICES	3.53%	19,126,732	3.02%	16,352,989	(2,773,743)
E368	LINE TRANSFORMERS	3.26%	10,949,483	2.82%	9,466,064	(1,483,419)
E369	SERVICES	2.33%	4,042,569	2.00%	3,462,632	(579,936)
E370	METERS	2.32%	2,989,601	2.37%	3,054,435	64,834
E373	STREET LIGHTING AND SIGNAL SYSTEMS	3.34%	1,856,101	3.16%	1,757,791	(98,309)
E375	EASEMENTS	2.24%	648,061	2.24%	648,259	198
	Total Non Project Distribution		78,099,651		68,324,814	(9,774,837)
Snoqualmie #1						
E362	STATION EQUIPMENT	1.97%	9,962	1.90%	9,594	(367)
E365	OVERHEAD CONDUCTORS AND DEVICES	2.83%	72	2.27%	58	(14)
	Total Snoqualmie #1		10,034		9,653	(381)
Snoqualmie #2						
E362	STATION EQUIPMENT	1.97%	7,434	1.90%	7,160	(274)
E364	POLES, TOWERS & FIXTURES	3.11%	4,035	2.73%	3,548	(487)
E365	OVERHEAD CONDUCTORS AND DEVICES	2.83%	1,698	2.27%	1,365	(333)
	Total Snoqualmie #2		13,167		12,073	(1,094)
Upper Baker						
E362	STATION EQUIPMENT	1.97%	44,683	1.90%	43,035	(1,648)
	Total Upper Baker		44,683		43,035	(1,648)
Wild Horse						
E364	POLES, TOWERS & FIXTURES	3.11%	51,149	2.73%	44,979	(6,170)
E365	OVERHEAD CONDUCTORS AND DEVICES	2.83%	45,505	2.27%	36,575	(8,930)
E366	UNDERGROUND CONDUIT	2.26%	8,908	1.95%	7,684	(1,224)
E367	UNDERGROUND CONDUCTORS AND DEVICES	3.53%	318,037	3.02%	271,915	(46,121)
	Total Wild Horse		423,598		361,153	(62,445)
	TOTAL DISTRIBUTION PLANT		79,101,984		69,216,762	(9,885,222)
GENERAL PLANT						
E390	STRUCTURES & IMPROVEMENTS	6.60%	1,990,727	6.22%	1,875,011	(115,716)
E390	STRUCTURES & IMPROVEMENTS- COLSTRIP	6.60%	35,335	6.22%	33,281	(2,054)
E391.1	OFFICE FURNITURE & EQUIP < \$20K	5.00%	516,394	5.00%	516,394	-

ACCOUNT NUMBER	DESCRIPTION	PSE PROPOSED		PC RECOMMENDED		DIFFERENCE
		DEPRECIATION RATE (c)	DEPRECIATION EXPENSE AMOUNT (e) = (a) * (d)	DEPRECIATION RATE	DEPRECIATION EXPENSE AMOUNT	
E391.1	OFFICE FURNITURE & EQUIP MODULAR	5.00%	2,815,809	5.00%	140,790	-
E391.1	OFFICE FURNITURE & EQUIP ENCOGEN > 20K	5.00%	3,183	5.00%	159	-
E391.2	OFFICE FURN & EQUIP - COMPUTERS > 20K	20.00%	438,777	20.00%	87,755	-
E391.2	OFFICE FURN & EQUIP - COMPUTERS < 20K	20.00%	13,767,660	20.00%	2,753,532	-
E391.2	OFFICE FURN & EQUIP - COMPUTERS FRED 1	20.00%	40,120	20.00%	8,024	-
E392	TRANSPORTATION EQUIPMENT - AMORTIZED	9.00%	-	9.00%	-	-
E392	TRANSP EQUIP - ENCOGEN AMORTIZED	9.00%	89,887	9.00%	8,090	-
E393	STORES EQUIPMENT < \$20K	5.00%	394,291	5.00%	19,715	-
E393	STORES EQUIPMENT - FORKLIFT	5.00%	656,220	5.00%	32,811	-
E394	TOOLS, SHOP & GARAGE > \$20K	5.00%	3,701,856	5.00%	185,093	-
E394	TOOLS, SHOP & GARAGE 30 YEAR TOOLS	5.00%	1,145,747	5.00%	57,287	-
E394	TOOLS, SHOP & GARAGE 5 YEAR TOOLS	5.00%	764,745	5.00%	38,237	-
E395	LABORATORY EQUIPMENT > \$20K	5.00%	1,579,116	5.00%	78,956	-
E395	LABORATORY EQUIPMENT < \$20K	5.00%	11,908,833	5.00%	595,442	-
E396	POWER OPERATED EQUIPMENT	6.00%	-	6.00%	-	-
E397	COMMUNICATION EQUIPMENT - NON MOBILE	6.67%	25,031,377	6.67%	1,669,593	-
E397	COMMUNICATION EQUIPMENT - MOBILE	6.67%	4,745,255	6.67%	316,509	-
E397	COMMUNICATION EQUIPMENT - 3RD AC	6.67%	5,777,924	6.67%	385,388	-
E397	COMMUNICATION EQUIPMENT - COLSTRIP 1 & 2	6.67%	102,865	6.67%	6,861	-
E397	COMMUNICATION EQUIPMENT - COLSTRIP 3 & 4	6.67%	2,675,616	6.67%	178,464	-
E397	COMM EQUIPMENT - FREDRICKSON 1	6.67%	137,504	6.67%	9,172	-
E397	COMM EQUIPMENT - HOPKINS RIDGE	6.67%	2,103,822	6.67%	140,325	-
E397	COMM EQUIPMENT - MOBILE RADIO	6.67%	40,390	6.67%	2,694	-
E398	MISCELLANEOUS EQUIPMENT	6.67%	395,271	6.67%	26,365	-
TOTAL GENERAL PLANT			9,283,717		9,165,946.55	(117,770)
TOTAL ELECTRIC PLANT IN SERVICE			153,209,810		131,355,979.53	(21,853,831)