

Puget Sound Energy
 Electric Plant
 Public Counsel Recommended Depreciation and Cost of Removal Rates and Accruals
 Based on December 31, 2006 Plant Balances

ELECTRIC PLANT	ELECTRIC PLANT										I Public Counsel Depreciation Rate	J Public Counsel Recommended	K Total Accruals PSE Present	L PSE Proposed
	A Plant Investment Dec. 31, 2006	B Depreciation Reserve	C Plant Only w/o Cost of Removal Remaining to Recovered	D Remaining Life	E Annual Accrual	F Depreciation Rate	G Annual Accrual	H Annual Accrual	G Cost of Removal					
	FEA 2.33	FEA 2.34	A-B	A/D	E/A	Sch. 5	A'G			E+H	CRC-3, TH. 4	FEA 2.33		
STEAM PRODUCTION PLANT														
STRUCTURES AND IMPROVEMENTS														
311.00	7,439,064	4,585,543	2,853,551	26.7	106,844	1.44%	91,486			198,339		260,732		
	5,926,036	4,266,671	1,559,065	27.7	56,362	0.97%	66,103			122,465		172,879		
	29,046,536	17,922,186	11,126,339	35.6	312,879	1.08%	172,879			485,757		812,834		
	28,990,546	15,224,462	11,366,084	36.5	311,570	1.17%	145,986			457,556		730,032		
	31,345,014	23,744,437	7,604,577	26.7	284,734	0.91%	395,588			670,302		867,835		
	70,662,621	43,304,366	27,288,235	35.5	768,532	1.09%	420,179			1,188,711		1,789,124		
	5,178,023	531,268	5,848,755	41.6	135,681	2.20%	22,681			458,342		231,078		
	177,033,869	108,579,243	67,454,626		1,976,602	1.12%	1,304,870			3,281,472		4,894,514		
TOTAL STRUCTURES AND IMPROVEMENTS														
BOILER PLANT EQUIPMENT														
312.00	57,923,526	38,212,872	19,710,854	26.1	756,312	1.31%	712,413			1,468,725		2,111,053		
	50,275,609	32,050,678	18,224,931	27.0	675,190	1.34%	570,434			1,245,623		1,925,034		
	120,026,661	76,142,837	43,883,824	34.1	1,286,078	1.07%	714,318			2,000,395		3,370,111		
	108,107,975	59,659,731	48,448,244	35.0	1,395,819	1.28%	593,529			1,979,348		3,219,466		
	7,804,511	6,116,626	1,687,885	25.6	65,854	0.84%	96,989			161,843		207,254		
	18,955,641	11,549,952	7,409,889	33.9	218,865	1.15%	112,835			331,700		508,067		
	42,748,414	25,988,705	16,758,709	30.0	556,624	1.31%	390,785			939,009		1,398,507		
	17,970,988	1,543,539	16,427,449	40.1	409,845	2.28%	65,919			475,763		698,316		
	423,817,325	251,265,940	172,551,385		5,356,586	1.26%	3,246,222			8,602,808		13,438,808		
TOTAL BOILER PLANT EQUIPMENT														
TURBOGENERATOR UNITS														
314.00	21,474,561	9,917,384	11,557,177	26.5	436,246	2.03%	264,120			700,367		1,117,277		
	18,439,809	8,923,118	9,516,691	27.2	349,681	1.90%	205,221			559,901		928,005		
	39,374,274	18,146,387	21,227,887	34.9	607,475	1.61%	234,329			841,804		1,484,106		
	37,400,011	15,834,655	21,565,356	35.9	600,539	1.54%	205,332			805,871		1,342,320		
	3,845,456	2,969,274	846,182	26.1	32,469	0.84%	47,296			79,765		102,030		
	13,373	(109,199)	122,572	34.8	3,524	26.35%	80			6,504		6,500		
	20,328,751	12,259,410	8,069,341	30.4	265,439	1.31%	181,080			448,519		683,746		
	15,800,824	1,361,602	14,439,222	40.9	353,469	2.24%	57,959			411,428		602,093		
	156,677,058	68,332,631	87,344,427		2,648,842	1.69%	1,198,416			3,846,258		6,246,077		
TOTAL TURBOGENERATOR UNITS														
ACCESSORY ELECTRIC EQUIPMENT														
315.00	7,180,382	5,475,648	1,704,734	26.1	65,412	0.91%	141,212			65,412		141,212		
	5,070,990	3,260,175	1,810,815	27.2	66,536	1.31%	148,363			66,536		148,363		
	6,487,682	3,720,215	2,747,467	34.9	78,624	1.22%	161,794			78,624		161,794		
	5,668,758	2,940,241	2,728,517	35.9	75,982	1.34%	144,238			75,982		144,238		
	2,375,376	1,682,455	692,921	26.1	26,588	1.12%	57,300			26,588		57,300		
	7,652,070	4,301,803	3,350,267	35.0	95,818	1.25%	95,818			95,818		177,620		
	1,678,559	993,445	685,100	31.0	22,100	1.32%	22,100			22,100		44,314		
	962,487	82,940	879,547	41.9	20,979	2.16%	20,979			20,979		32,194		
	37,056,304	22,456,936	14,599,368		452,039	1.22%				452,039		907,035		
TOTAL ACCESSORY ELECTRIC EQUIPMENT														
MISCELLANEOUS POWER PLANT EQUIPMENT														
316.00	746,120	329,322	418,798	25.2	16,619	2.22%	16,619			16,619		35,804		
	72,960	327,800	445,100	26.1	17,054	2.21%	17,054			17,054		36,078		
	675,352	281,501	393,851	32.5	12,127	1.80%	12,127			12,127		24,937		
	872,841	380,414	492,427	32.9	14,981	1.72%	14,981			14,981		28,482		
	6,363,663	4,304,107	2,059,556	24.8	83,150	1.31%	83,150			83,150		179,144		
	251,534	157,404	94,130	23.5	4,002	1.59%	4,002			4,002		5,598		
	4,639,657	2,498,528	2,141,109	39.5	54,145	1.17%	54,145			54,145		125,344		
	1,100,277	14,249	1,086,028	28.8	37,709	3.43%	37,709			37,709		75,262		
	336,378	28,515	307,893	36.7	8,388	2.49%	8,388			8,388		12,906		
	15,760,702	8,321,840	7,439,662	14.2	248,175	1.57%				248,175		525,556		
TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT														

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		FEA 2.34	A-B	A-B	A/D				E/A	Sch. 5				A/G	E+H	
ELECTRIC PLANT																
STEAM PRODUCTION PLANT	810,345,257	460,956,590	349,388,687	10,662,244	1.32%								16,432,752	22,870,109	28,011,990	
HYDROELECTRIC PRODUCTION PLANT																
STRUCTURES AND IMPROVEMENTS																
LOWER BAKER	3,283,623	3,325,908	(42,285)	29.3	-0.04%		(1,443)	3.47%	113,847	3.42%	112,404	0.00%	112,404	0	26,577	
UPPER BAKER	4,846,010	5,294,542	(448,532)	29.3	-0.32%		(15,308)	3.46%	167,878	3.15%	152,570	0.00%	152,570	0	26,082	
ELECTRON	2,460,058	1,077,073	1,382,985	11.4	4.93%		121,314	6.09%	149,775	11.02%	271,089	11.06%	271,089	0	175,070	
SNOQUALMIE #1	3,550,856	1,564,402	1,986,454	36.1	1.55%		55,028	0.87%	30,980	2.42%	66,007	2.91%	66,007	0	78,683	
SNOQUALMIE #2	652,002	389,318	262,684	32.9	1.22%		7,984	0.00%	5,808	2.12%	13,792	2.28%	13,792	0	12,934	
TOTAL STRUCTURES AND IMPROVEMENTS	14,792,549	11,651,243	3,141,306	21.3	1.13%		167,574	0.02%	468,287	2.69%	635,861	0.00%	635,861	0	320,356	
RESERVOIRS, DAMS & WATERWAY																
LOWER BAKER	12,411,912	13,349,724	(937,812)	29.3	-0.26%		(32,007)	3.46%	439,928	0.00%	0	0.00%	0	0	73,884	
UPPER BAKER	48,049,632	55,004,100	(6,954,468)	29.3	-0.49%		(237,354)	3.46%	1,563,973	0.00%	0	0.00%	0	0	172,808	
ELECTRON	45,532,653	19,713,554	25,819,099	11.4	4.97%		2,264,833	6.08%	2,770,148	11.06%	5,034,981	11.06%	5,034,981	0	3,257,483	
SNOQUALMIE #1	564,984	168,195	416,789	35.4	1.17%		11,774	0.89%	5,226	2.91%	17,000	2.91%	17,000	0	15,887	
SNOQUALMIE #2	1,179,903	639,843	540,069	32.7	1.40%		16,516	0.88%	10,392	2.28%	26,907	2.28%	26,907	0	25,545	
TOTAL RESERVOIRS, DAMS & WATERWAYS	107,759,094	88,875,416	18,883,678	12.9	2.02%		2,023,762	1.88%	4,879,667	1.88%	5,078,889	1.88%	5,078,889	0	3,545,507	
WATER WHEELS, TURBINES & GENERATORS																
LOWER BAKER	10,005,640	4,431,890	5,573,650	27.8	2.00%		200,491	2.00%	0	2.00%	200,491	2.00%	200,491	0	200,262	
UPPER BAKER	8,669,935	8,787,000	(117,065)	-	0.00%		-	0.00%	0	0.00%	0	0.00%	0	0	90,500	
ELECTRON	1,351,942	343,010	1,068,932	11.1	6.72%		90,888	6.72%	11,428	1.61%	90,888	6.72%	90,888	0	11,428	
SNOQUALMIE #1	708,781	326,469	382,312	33.5	1.41%		11,412	1.61%	169,021	3.24%	169,021	3.24%	169,021	0	169,981	
SNOQUALMIE #2	5,210,197	(239,900)	5,510,097	32.6	1.69%		169,021	1.69%	0	1.69%	169,021	1.69%	169,021	0	169,981	
TOTAL WATER WHEELS, TURBINES & GENERATORS	25,946,095	13,568,489	12,357,806	26.2	1.92%		471,792	1.92%	4,879,667	1.92%	4,717,922	1.92%	4,717,922	0	471,171	
ACCESSORY ELECTRIC EQUIPMENT																
LOWER BAKER	1,883,879	1,197,033	686,846	27.3	1.34%		25,159	1.34%	0	1.34%	25,159	1.34%	25,159	0	25,161	
UPPER BAKER	1,762,732	1,757,755	4,977	27.2	0.01%		183	0.01%	183	0.01%	183	0.01%	183	0	183	
ELECTRON	1,793,244	546,866	1,246,388	11.0	6.32%		113,308	6.32%	11,428	6.32%	113,308	6.32%	113,308	0	113,012	
SNOQUALMIE #1	299,571	150,267	148,304	29.4	1.89%		5,044	1.89%	5,044	1.89%	5,044	1.89%	5,044	0	5,038	
SNOQUALMIE #2	490,372	249,943	241,429	29.6	1.66%		8,156	1.66%	8,156	1.66%	8,156	1.66%	8,156	0	8,147	
TOTAL ACCESSORY ELECTRIC EQUIPMENT	6,228,798	3,900,854	2,327,944	15.4	2.43%		151,165	2.43%	0	2.43%	151,165	2.43%	151,165	0	151,541	
MISCELLANEOUS POWER PLANT EQUIPMENT																
LOWER BAKER	663,977	634,140	29,837	25.5	0.18%		1,170	0.18%	1,170	0.18%	1,170	0.18%	1,170	0	1,171	
UPPER BAKER	493,379	236,215	257,164	24.4	10.54%		10,540	10.54%	10,540	10.54%	10,540	10.54%	10,540	0	10,527	
ELECTRON	634,887	127,226	507,661	10.9	7.34%		46,574	7.34%	46,574	7.34%	46,574	7.34%	46,574	0	46,367	
SNOQUALMIE #1	1,793	1,868	(75)	-	0.00%		-	0.00%	0	0.00%	0	0.00%	0	0	166	
SNOQUALMIE #2	4,774	3,562	1,212	7.3	3.48%		166	3.48%	166	3.48%	166	3.48%	166	0	166	
TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT	1,798,810	1,003,011	795,759	13.7	3.23%		58,087	3.23%	58,087	3.23%	58,087	3.23%	58,087	0	58,231	
MISCELLANEOUS TOOLS																
LOWER BAKER	483,575	253,762	229,813	11.3	4.21%		20,337	4.21%	20,337	4.21%	20,337	4.21%	20,337	0	20,356	
UPPER BAKER	284,505	188,528	75,977	17.3	1.66%		4,382	1.66%	4,382	1.66%	4,382	1.66%	4,382	0	4,387	
ELECTRON	592,079	265,428	326,651	3.2	102.07%		102,078	17.24%	17,24%	17.24%	102,078	17.24%	102,078	0	102,708	
SNOQUALMIE #1	344,364	165,364	178,976	3.3	15.75%		54,235	15.75%	54,235	15.75%	54,235	15.75%	54,235	0	54,922	
SNOQUALMIE #2	66,781	27,293	39,488	5.3	11.16%		7,451	11.16%	7,451	11.16%	7,451	11.16%	7,451	0	7,513	
TOTAL MISCELLANEOUS TOOLS	1,751,279	900,375	850,904	4.5	10.80%		189,090	10.80%	189,090	10.80%	189,090	10.80%	189,090	0	189,884	
ROADS, RAILROADS & BRIDGES																
LOWER BAKER	74,503	64,574	9,929	29.4	0.45%		338	0.45%	338	0.45%	338	0.45%	338	0	338	
UPPER BAKER	645,096	667,873	(22,777)	6.5	30.01%		30,016	6.09%	30,016	6.09%	30,016	6.09%	30,016	0	30,189	
ELECTRON	492,507	297,507	195,106	35.5	0.80%		8,188	0.80%	238	0.80%	238	0.80%	238	0	238	
SNOQUALMIE #1	39,895	31,212	8,683	37.5	2.39%		7,441	2.39%	7,441	2.39%	7,441	2.39%	7,441	0	7,443	
SNOQUALMIE #2	287,456	8,421	279,035	37.5	2.39%		7,441	2.39%	7,441	2.39%	7,441	2.39%	7,441	0	7,443	

	A		B		C		D		E		F		G		H		I	K		L
	Plant Investment Dec. 31, 2006	FEA 2.33	Depreciation Reserve	FEA 2.34	Remaining to Recovered	A-B	Remaining Life	A/D	Annual Accrual	E/A	Depreciation Rate	Actual Rate	Sch. 5	Annual Accrual	A/G	Public Counsel Depreciation Rate		Public Counsel Recommended	PSE Present	
ELECTRIC PLANT																				
	STEAM PRODUCTION PLANT																			
	TOTAL ROADS, RAILROADS & BRIDGES																			
338.00	1,539,556	1,069,581	469,975	12.3	38,209	2.48%											38,209	ORC-3, Tol. 4	FEA 2.33	38,209
	32,899	2,920	29,979	37.5	799	2.43%											799			799
	32,899	2,920	29,979	37.5	799	2.43%											799			799
	159,849,079	120,991,889	39,857,190	310.1	479	1.94%											6,623,882	11,348,270	4,774,887	6,623,882
	OTHER PRODUCTION PLANT																			
	STRUCTURES AND IMPROVEMENTS																			
341.00	6,586,203	3,984,244	2,701,959	31.0	87,160	1.32%											0			195,586
	28,242	31,401	(3,159)	4.0	0	0.00%											23			195,586
	3,460,038	1,922,801	1,537,237	21.1	73,965	2.13%											23			195,586
	2,344,478	1,759,572	585,106	18.6	31,457	1.34%											23			195,586
	3,618,631	207,703	3,611,128	23.5	153,665	4.02%											23			195,586
	185,230	61,876	123,354	18.6	6,632	3.58%											23			195,586
	4,153,532	4,552	4,149,980	24.5	169,346	4.08%											23			195,586
	20,596,555	7,871,949	12,724,606	52.2	225	2.54%											832,870			770,002
	FUEL HOLDERS, PRODUCERS & ACCESSORIES																			
342.00	7,998,178	4,831,586	3,186,622	31.0	102,149	1.28%											173,040			230,099
	1,804,683	155,513	1,649,150	42.1	39,192	2.17%											6,587			63,551
	197,235	126,179	71,056	7.6	9,348	4.74%											21,463			8,518
	3,355,685	1,625,259	1,730,426	21.1	82,190	2.45%											143,658			158,351
	3,702,107	3,228,759	473,348	18.4	25,725	0.69%											112,103			71,534
	134,195	73,037	61,158	17.4	3,515	2.62%											6,646			7,817
	17,192,063	10,040,303	7,151,760	4.0	262,121	1.52%											502,889			540,870
	TOTAL FUEL HOLDERS, PRODUCERS & ACCESSORIES																			
344.00	70,644,953	42,726,036	27,918,917	31.0	900,610	1.27%											900,610			1,801,221
	29,246,324	2,516,210	26,730,114	42.1	635,243	2.17%											635,243			976,617
	451,572	262,969	188,603	7.4	25,350	5.61%											20,188			20,188
	41,422,739	31,233,942	10,188,797	21.2	479,907	1.16%											479,907			851,619
	24,876,993	19,279,911	5,597,082	18.2	307,532	1.24%											307,532			616,923
	145,368,924	7,906,584	137,462,340	23.5	5,849,462	4.02%											5,849,462			6,158,758
	41,703	13,571	28,132	19.0	1,481	3.55%											1,481			2,963
	288,129,347	315,758	287,813,589	24.5	11,747,493	4.08%											11,747,493			12,298,526
	600,182,556	104,254,961	495,927,595	19.4	18,947,078	3.32%											19,947,078			22,726,815
	ACCESSORY ELECTRIC EQUIPMENT																			
345.00	2,021,518	1,221,922	799,596	31.0	25,793	1.28%											25,793			130,421
	236,787	25,573	211,194	42.1	6,445	2.17%											6,445			9,908
	84,237	44,101	40,136	7.5	5,337	6.34%											5,337			4,272
	684,930	568,698	326,232	21.2	15,368	1.74%											15,368			27,068
	1,872,009	674,941	1,197,068	19.0	63,004	3.37%											63,004			126,003
	16,346,021	889,045	15,456,976	23.5	657,744	4.02%											657,744			682,923
	183,141	56,570	86,571	18.8	4,665	2.51%											4,665			9,169
	32,390,556	35,457	32,355,099	24.5	1,320,615	4.08%											1,320,615			1,385,107
	54,079,179	3,546,347	50,532,832	2.0	2,096,908	3.88%											2,096,908			2,387,969
	MISCELLANEOUS POWER PLANT EQUIPMENT																			
346.00	1,263,513	693,750	569,763	31.0	18,379	1.45%											18,379			36,759
	241,975	123,975	118,004	22.1	5,336	2.21%											5,336			9,445
	172,528	90,531	81,995	19.0	4,310	2.50%											4,310			8,663
	285,518	15,529	269,989	23.5	11,489	4.02%											11,489			12,096
	50,002	25,283	24,719	19.0	1,301	2.60%											1,301			2,612
	2,013,535	949,164	1,064,371	40.8	40,815	2.03%											40,815			69,575

	ELECTRIC PLANT										Public Counsel Recommended E+H	Public Counsel Depreciation Rate E+G	Total Actuals PSE Present	PSE Proposed						
	A		B		C		D		E						F		G		H	
	Plant Investment Dec. 31, 2006	FEA 2.33	Depreciation Reserve	FEA 2.34	Remaining Recovered	A-B	Remaining Life	A/D	Annual Accrual	Annual Accrual					Annual Accrual	Annual Accrual	Annual Accrual	Annual Accrual	Annual Accrual	Annual Accrual
STEAM PRODUCTION PLANT																				
MISCELLANEOUS TOOLS																				
346.10	ENCOGEN	26,179	642	25,537	31.0	824	3.15%	824	3.15%	824	0.00%	824	1,892							
	CRYSTAL MOUNTAIN	10,365	8,563	1,822	7.6	240	2.31%	240	2.31%	240	3.15%	240	192							
	FREDONIA	359,952	133,873	225,079	22.1	10,177	2.84%	10,177	2.84%	10,177	3.18%	10,177	87,895							
	FREDERICKSON	209,894	137,150	72,744	19.0	3,829	1.82%	3,829	1.82%	3,829	3.18%	3,829	8,265							
	WHITEHORN 2-3	195,177	77,125	118,051	19.0	6,213	3.18%	6,213	3.18%	6,213	3.18%	6,213	24,608							
	TOTAL MISCELLANEOUS TOOLS	800,587	357,354	443,233	21.283	2,666	2.66%	2,666	2.66%	2,666	2.66%	2,666	122,852							
348.00	EASEMENTS	221,929	115,866	106,063	0.00	4,796	2.16%	4,796	2.16%	4,796	0.00%	0	8,485							
	FREDONIA	221,929	115,866	106,063	22.1	4,796	2.16%	4,796	2.16%	4,796	2.16%	4,796	8,485							
	TOTAL ACCOUNT - EASEMENTS	221,929	115,866	106,063	12.5	4,796	2.16%	4,796	2.16%	4,796	2.16%	4,796	8,485							
	TOTAL OTHER PRODUCTION PLANT	695,098,403	127,135,944	567,960,459	22.897,227	3,29%	3.29%	3,29%	3.29%	3,29%	3.29%	3,29%	26,826,568							
TRANSMISSION PLANT																				
351.00	EASEMENTS	5,312,769	2,906,619	2,916,150	28.9	100,905	1.90%	100,905	1.90%	100,905	0.00%	100,905	101,063							
352.00	STRUCTURES AND IMPROVEMENTS	2,326,922	1,437,163	989,759	39.3	36,589	1.57%	36,589	1.57%	36,589	1.90%	37,153	39,534							
353.00	STATION EQUIPMENT	107,584,870	33,335,353	74,249,517	37.3	1,977,240	1.84%	1,977,240	1.84%	1,977,240	1.90%	2,098,837	2,266,976							
354.00	TOWERS AND FIXTURES	73,366,547	28,794,978	44,571,569	48.5	919,042	1.25%	919,042	1.25%	919,042	1.90%	952,535	1,222,163							
355.00	POLES AND FIXTURES	30,019,417	11,141,249	18,878,168	30.8	612,795	2.04%	612,795	2.04%	612,795	2.42%	627,056	994,811							
356.00	OVERHEAD CONDUCTORS AND DEVICES	103,896,799	46,103,967	57,792,832	35.9	1,812,614	1.55%	1,812,614	1.55%	1,812,614	1.90%	1,760,960	2,182,740							
358.00	UNDERGROUND CONDUCTORS AND DEVICES	3,475,409	294,389	3,181,020	47.6	66,628	1.92%	66,628	1.92%	66,628	1.92%	66,628	66,628							
359.00	ROADS AND TRAILS	605,197	295,501	309,696	39.3	9,659	1.43%	9,659	1.43%	9,659	1.43%	9,659	8,673							
	TOTAL TRANSMISSION PLANT	326,682,602	123,320,515	203,362,087	5.334,277	359,277	0.00%	359,277	0.00%	359,277	0.00%	359,277	9,892,570							
DISTRIBUTION PLANT																				
361.00	STRUCTURES AND IMPROVEMENTS	6,177,373	2,376,068	3,799,305	36.7	103,523	1.68%	103,523	1.68%	103,523	0.374%	126,642	126,358							
362.00	STATION EQUIPMENT	397,736,015	161,033,371	236,702,644	35.2	6,724,507	1.69%	6,724,507	1.69%	6,724,507	2.05%	7,548,485	8,863,218							
364.00	POLES, TOWERS AND FIXTURES	322,403,709	109,099,892	213,303,817	30.9	6,903,069	2.14%	6,903,069	2.14%	6,903,069	2.73%	8,817,292	11,441,910							
365.00	OVERHEAD CONDUCTORS AND DEVICES	497,097,316	168,356,669	328,740,647	25.5	7,204,511	2.05%	7,204,511	2.05%	7,204,511	2.27%	8,008,345	8,674,040							
366.00	UNDERGROUND CONDUIT	553,731,778	191,071,430	362,660,348	24.2	14,985,965	1.86%	14,985,965	1.86%	14,985,965	3.02%	16,712,081	19,236,633							
367.00	UNDERGROUND CONDUCTORS AND DEVICES	350,644,501	125,575,362	225,069,139	28.6	8,689,928	2.48%	8,689,928	2.48%	8,689,928	2.82%	9,862,355	11,416,401							
368.00	LINE TRANSFORMERS	173,173,054	92,265,844	80,907,210	26.6	2,828,323	1.63%	2,828,323	1.63%	2,828,323	2.00%	3,456,091	4,036,225							
369.00	SERVICES	130,126,166	49,790,896	80,335,270	26.6	3,020,123	2.32%	3,020,123	2.32%	3,020,123	2.37%	3,084,397	3,018,390							
370.00	METERS	53,878,652	22,430,432	31,448,220	22.0	1,434,010	2.66%	1,434,010	2.66%	1,434,010	3.16%	1,707,396	1,800,659							
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	24,927,698	8,115,310	16,812,388	30.1	559,551	2.24%	559,551	2.24%	559,551	2.24%	559,551	557,940							
375.00	EASEMENTS	2,862,067,968	1,078,182,579	1,783,885,389	61.711,227	61,711,227	2.16%	61,711,227	2.16%	61,711,227	2.43%	76,995,670	80,733,651							
	TOTAL DISTRIBUTION PLANT	2,862,067,968	1,078,182,579	1,783,885,389	61.711,227	61,711,227	2.16%	61,711,227	2.16%	61,711,227	2.43%	76,995,670	80,733,651							
GENERAL PLANT																				
390.00	STRUCTURES & IMPROVEMENTS	30,726,310	5,895,945	24,832,365	13.0	1,910,182	6.22%	1,910,182	6.22%	1,910,182	0.00%	1,910,182	2,027,216							
391.10	OFFICE FURNITURE & EQUIPMENT	13,493,601	9,375,599	4,118,002	4.4	935,909	5.00%	935,909	5.00%	935,909	5.00%	935,909	936,381							
391.20	OFFICE FURNITURE & EQUIPMENT - COMPUTERS	21,269,507	18,774,390	2,495,207	1.7	1,462,475	9.00%	1,462,475	9.00%	1,462,475	9.00%	1,462,475	1,462,475							
392.00	TRANSPORTATION EQUIPMENT	1,127,989	1,127,242	76	7.6	18,068	5.00%	18,068	5.00%	18,068	5.00%	18,068	18,068							
393.00	STORES EQUIPMENT	1,059,099	(160,146)	1,219,245	2.3	529,802	5.00%	529,802	5.00%	529,802	5.00%	529,802	529,802							
394.00	TOOLS, SHOP & GARAGE EQUIPMENT	5,769,769	3,459,993	2,309,776	7.8	306,815	5.00%	306,815	5.00%	306,815	5.00%	306,815	306,815							
395.00	LABORATORY EQUIPMENT	13,345,331	5,266,330	8,079,001	5.0	1,611,800	5.00%	1,611,800	5.00%	1,611,800	5.00%	1,611,800	1,606,414							
396.00	POWER OPERATED EQUIPMENT	1,196,080	1,196,080	(0)	0	0	0	0	0	0	0	0	0							
397.00	COMMUNICATION EQUIPMENT	41,413,424	19,312,260	22,101,164	3.5	6,139,212	6.67%	6,139,212	6.67%	6,139,212	6.67%	6,139,212	6,130,635							
398.00	MISCELLANEOUS EQUIPMENT	445,545	300,485	145,060	2.9	50,021	6.67%	50,021	6.67%	50,021	6.67%	50,021	50,120							
	TOTAL GENERAL PLANT	129,943,749	64,545,168	65,412,180	5.0	12,961,314	9.89%	12,961,314	9.89%	12,961,314	9.89%	12,961,314	11,565,274							
	TOTAL ELECTRIC PLANT	4,963,875,057	1,975,132,665	3,008,855,971	25.8	116,697,157	2.34%	116,697,157	2.34%	116,697,157	2.34%	130,144,298	156,621,750							

A	B	C		D		E	F	G		I	K		L
		Depreciation Reserve	Remining to Recovered	Plant Only w/o Cost of Removal Remining to Life	Annual Accrual			Depreciation Rate	Annual Accrual		Cost of Removal Annual Rate	Public Counsel Depreciation Rate	
Plant Investment Dec. 31, 2006	FEA 2.34		A-B		A/D	E/A	Sch. 5	A/G	E+G	E+H	CRC-3, Tol. 4	FEA 2.33	

ELECTRIC PLANT

STEAM PRODUCTION PLANT

* 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	Retirement Year	Remaining Life	Company Proposed Retirement Year	Life Span		Adjusted Retirement Year	Remaining Life Span	
	CRC-3 p.38	CRC-3 p.38	CRC-3 p.38	CRC-3 p.38	as of 12/31/2006						
Colstrip 1	1975	44	2019	13	60	2035	29				
Costrip 2	1976	43	2019	13	60	2036	30				
Colstrip 3	1984	40	2024	18	60	2044	38				
Costrip 4	1985	41	2026	20	60	2045	39				
Colstrip 1-2	1975	44	2019	13	61	2036	30				
Colstrip 3-4	1984	42	2026	20	61	2045	39				
Colstrip 1-4	1975	51	2026	20	70	2045	39				
Federickson	1981	35	2016	10	45	2026	20				
Whitehorn	1981	35	2016	10	45	2026	20				
Fredonia 1 & 2	1984	35	2019	13	45	2029	23				
Encogen	1993	29	2022	16	45	2038	32				
Federickson 1	2004	30	2034	28	45	2049	43				
Crystal Mountain	1969	47	2016	10	47	2016	10				

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

	A	B	C	D	E	F	G
Description	12/31/2006 Balance	Present Value Net Removal Cost Rate	Annual Net Removal Cost Allowance	Average Removal Cost 2002-2006	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	326,662,602		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	0.274%	147,857	64,274	0.049%	5 Yrs	64,274
373.00 STREET LIGHTING AND SIGNAL SYSTEMS	53,978,652			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

TEST YEAR DEPRECIATION RATES AND ACCRUALS

ACCOUNT NUMBER	DESCRIPTION	PSE PROPOSED		PC RECOMMENDED		DIFFERENCE
		DEPRECIATION RATE (c)	EXPENSE AMOUNT (e) = (a) * (d)	DEPRECIATION RATE	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	3.83%	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)
E314	TURBOGENERATOR EQUIPMENT	49.28%	5,746	26.95%	3,142	(2,604)

ACCOUNT NUMBER	DESCRIPTION	PSE PROPOSED		PC RECOMMENDED		DIFFERENCE
		DEPRECIATION RATE (c)	DEPRECIATION EXPENSE AMOUNT (e) = (a) * (d)	DEPRECIATION RATE	DEPRECIATION EXPENSE AMOUNT	
E315	ACCESSORY ELECTRIC EQUIPMENT	2.32%	177,507	1.25%	95,807	(81,701)
E316	MISC. POWER PLANT EQUIPMENT	2.70%	125,011	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%	68,330	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		1,575,765		1,073,933	(501,832)
	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					
E331	STRUCTURES & IMPROVEMENTS	0.81%	26,466	3.42%	111,850	85,384

ACCOUNT NUMBER	DESCRIPTION	PSE PROPOSED		PC RECOMMENDED		DIFFERENCE
		DEPRECIATION RATE (c)	DEPRECIATION EXPENSE AMOUNT (e) = (a) * (c)	DEPRECIATION RATE	DEPRECIATION EXPENSE AMOUNT	
E332	RESERVOIRS, DAMS & WATERWAYS		13,281,144	0.00%	-	(79,687)
E333	WATER WHEELS, TURBINES & GENERATORS	0.60%	10,011,892	2.00%	200,618	380
E334	ACCESSORY ELECTRIC EQUIPMENT	2.00%	1,886,178	1.34%	25,275	(85)
E335	MISC. POWER PLANT EQUIPMENT	1.34%	633,111	0.18%	1,116	(24)
E335.1	MISCELLANEOUS TOOLS	0.18%	519,397	4.21%	21,867	(23)
E336	ROADS, RAILROADS & BRIDGES	4.21%	76,626	0.45%	345	3
	Total Lower Baker	0.45%	355,017		360,965	5,948
Snoqualmie Unit 1						
E331	STRUCTURES & IMPROVEMENTS		3,554,517	2.24%	79,621	-
E332	RESERVOIRS, DAMS & WATERWAYS	2.24%	584,994	2.91%	17,000	6,474
E333	WATER WHEELS, TURBINES & GENERATORS	2.72%	708,781	1.61%	11,412	1,088
E334	ACCESSORY ELECTRIC EQUIPMENT	1.61%	297,189	1.69%	5,022	0
E335	MISC. POWER PLANT EQUIPMENT	1.69%	349,238	0.00%	-	-
E335.1	MISCELLANEOUS TOOLS	0.00%	39,895	15.66%	54,691	-
E336	ROADS, RAILROADS & BRIDGES	15.66%	37,011	0.60%	239	-
E338	EASEMENTS	0.60%		2.43%	899	-
	Total Snoqualmie Unit 1	2.43%	167,796		175,359	7,562
Snoqualmie Unit 2						
E331	STRUCTURES & IMPROVEMENTS		652,916	1.98%	12,928	-
E332	RESERVOIRS, DAMS & WATERWAYS	1.98%	1,179,903	2.17%	25,604	884
E333	WATER WHEELS, TURBINES & GENERATORS	2.17%	5,210,196	3.24%	168,810	1,303
E334	ACCESSORY ELECTRIC EQUIPMENT	3.24%	490,371	1.66%	8,140	211
E335	MISC. POWER PLANT EQUIPMENT	1.66%	4,774	3.48%	166	-
E335.1	MISCELLANEOUS TOOLS	3.48%	66,781	11.25%	7,513	-
E336	ROADS, RAILROADS & BRIDGES	11.25%	287,263	2.59%	7,440	-
	Total Snoqualmie Unit 2	2.59%	230,601		232,999	2,398
Upper Baker						
E331	STRUCTURES & IMPROVEMENTS		5,122,402	0.54%	27,661	-
E332	RESERVOIRS, DAMS & WATERWAYS	0.54%	48,071,022	0.36%	173,056	133,610
E333	WATER WHEELS, TURBINES & GENERATORS	0.36%	1,765,035	0.00%	-	(173,056)
E334	ACCESSORY ELECTRIC EQUIPMENT	0.00%	490,426	0.01%	183	7
E335	MISC. POWER PLANT EQUIPMENT	0.01%	271,905	2.13%	10,476	30
E335.1	MISCELLANEOUS TOOLS	2.13%		1.66%	4,514	1
E336	ROADS, RAILROADS & BRIDGES	1.66%		0.00%	-	-
	Total Upper Baker	0.00%	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			0.08%		-
E342	FUEL HOLDERS, PRODUCERS & ACCESS.	0.08%	8,521	10.88%	21,463	12,943
E344	GENERATORS	4.32%	451,575	5.61%	25,350	5,165
E345	ACCESSORY ELECTRIC EQUIPMENT	4.47%	84,238	6.34%	5,337	1,066
E346.1	MISCELLANEOUS TOOLS	5.07%	10,385	1.85%	192	-
	Total Crystal Mountain	1.85%	33,169		52,343	19,174

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

ACCOUNT NUMBER	DESCRIPTION	PSE PROPOSED		PC RECOMMENDED		DIFFERENCE
		DEPRECIATION RATE (c)	DEPRECIATION EXPENSE AMOUNT (e) = (a) * (d)	DEPRECIATION RATE	DEPRECIATION EXPENSE AMOUNT	
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	5.64%	184,841	44,472
E344	GENERATORS	4.28%	9,737,326	4.95%	11,267,052	1,529,726
E345	ACCESSORY ELECTRIC EQUIPMENT	4.28%	1,094,638	4.08%	1,042,761	(51,878)
	Total Wild Horse		10,972,333		12,494,653	1,522,320
	TOTAL OTHER PRODUCTION PLANT		26,533,193		25,556,276	(976,918)
	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%	336,508	(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
	Total Non Project Transmission		2,446,333		2,058,990	(387,343)

ACCOUNT NUMBER	DESCRIPTION	PSE PROPOSED		PC RECOMMENDED		DIFFERENCE
		DEPRECIATION RATE (c)	DEPRECIATION EXPENSE AMOUNT (e) = (a) * (d)	DEPRECIATION RATE	DEPRECIATION EXPENSE AMOUNT	
Northern Intertie						
E354	TOWERS & FIXTURES	1.67%	5,744,097	1.30%	74,575	(21,351)
E355	POLES & FIXTURES	3.02%	3,409,904	2.42%	82,597	(20,382)
E356	OVERHEAD CONDUCTORS AND DEVICES	2.11%	12,602,798	1.69%	213,401	(52,518)
	Total Northern Intertie		464,825		370,573	(94,251)
Oregon State/3rd AC Line						
E352	STRUCTURES & IMPROVEMENTS	1.70%	1,276,264	1.60%	20,389	(1,307)
E353	STATION EQUIPMENT	2.11%	32,188,313	1.90%	610,016	(69,157)
E354	TOWERS & FIXTURES	1.67%	22,781,417	1.30%	295,768	(84,681)
E355	POLES & FIXTURES	3.02%	204,200	2.42%	4,946	(1,221)
E356	OVERHEAD CONDUCTORS AND DEVICES	2.11%	23,498,389	1.69%	397,894	(97,922)
E359	ROADS AND TRAILS	1.43%	59,216	0.00%	847	(847)
	Total Oregon State/3rd AC Line		1,584,149		1,329,014	(255,135)
Wild Horse						
E351	EASEMENTS	1.90%	48,755	1.90%	926	(0)
E353	STATION EQUIPMENT	2.11%	8,677,888	1.90%	164,459	(18,645)
E355	POLES & FIXTURES	3.02%	667,255	2.42%	16,163	(3,988)
E356	OVERHEAD CONDUCTORS AND DEVICES	2.11%	92,964	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%	5,413,076	1.90%	102,706	(3,932)
	Total Encogen		106,638		102,706	(3,932)
Goldendale						
E362	STATION EQUIPMENT	1.55%	103,610	1.90%	1,966	360
	Total Goldendale		1,606		1,966	360
Hopkins Ridge						
E362	STATION EQUIPMENT	1.97%	6,296,705	1.90%	119,471	(4,574)
E364	POLES, TOWERS & FIXTURES	3.11%	567,264	2.73%	15,514	(2,128)
E365	OVERHEAD CONDUCTORS AND DEVICES	2.83%	1,764,109	2.27%	40,127	(9,797)
E366	UNDERGROUND CONDUIT	2.26%	203,840	1.95%	3,974	(633)
E367	UNDERGROUND CONDUCTORS AND DEVICES	3.53%	3,992,866	3.02%	120,508	(20,440)
E375	EASEMENTS	2.24%	44,508	2.24%	997	0
	Total Hopkins Ridge		338,163		300,591	(37,572)
Koma Kulshan Total						
E366	UNDERGROUND CONDUIT	2.26%	64,633	1.95%	1,260	(201)
E367	UNDERGROUND CONDUCTORS AND DEVICES	3.53%	274,073	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%	2,660,584	1.90%	50,481	(1,933)
E364	POLES, TOWERS & FIXTURES	3.11%	16,400	2.73%	449	(62)
E365	OVERHEAD CONDUCTORS AND DEVICES	2.83%	13,820	2.27%	310	(76)
	Total Lower Baker				51,239	(2,070)
Non Project Distribution						
E361	STRUCTURES & IMPROVEMENTS	1.81%	6,050,946	2.05%	124,050	14,528
E362	STATION EQUIPMENT	1.97%	386,328,647	1.90%	7,330,046	(280,628)
E364	POLES, TOWERS & FIXTURES	3.11%	310,396,196	2.73%	8,488,903	(1,164,419)
E365	OVERHEAD CONDUCTORS AND DEVICES	2.83%	344,315,322	2.27%	7,831,916	(1,912,208)
E366	UNDERGROUND CONDUIT	2.26%	503,073,824	1.95%	9,807,730	(1,551,734)
E367	UNDERGROUND CONDUCTORS AND DEVICES	3.53%	541,833,761	3.02%	16,352,989	(2,773,743)
E368	LINE TRANSFORMERS	3.26%	335,873,699	2.82%	9,466,064	(1,483,419)
E369	SERVICES	2.33%	173,500,798	2.00%	3,462,632	(579,936)
E370	METERS	2.32%	128,862,098	2.37%	3,054,435	64,834
E373	STREET LIGHTING AND SIGNAL SYSTEMS	3.34%	55,571,874	3.16%	1,757,791	(98,309)
E375	EASEMENTS	2.24%	28,931,301	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%	505,676	1.90%	9,962	(367)
E365	OVERHEAD CONDUCTORS AND DEVICES	2.83%	2,551	2.27%	58	(14)
	Total Snoqualmie #1				9,653	(381)
Snoqualmie #2						
E362	STATION EQUIPMENT	1.97%	377,350	1.90%	7,160	(274)
E364	POLES, TOWERS & FIXTURES	3.11%	129,741	2.73%	3,548	(487)
E365	OVERHEAD CONDUCTORS AND DEVICES	2.83%	60,010	2.27%	1,365	(333)
	Total Snoqualmie #2				12,073	(1,094)
Upper Baker						
E362	STATION EQUIPMENT	1.97%	2,268,171	1.90%	43,035	(1,648)
	Total Upper Baker				43,035	(1,648)
Wild Horse						
E364	POLES, TOWERS & FIXTURES	3.11%	1,644,655	2.73%	44,979	(6,170)
E365	OVERHEAD CONDUCTORS AND DEVICES	2.83%	1,607,941	2.27%	36,575	(8,930)
E366	UNDERGROUND CONDUIT	2.26%	394,140	1.95%	7,684	(1,224)
E367	UNDERGROUND CONDUCTORS AND DEVICES	3.53%	9,009,545	3.02%	271,915	(46,121)
	Total Wild Horse				361,153	(62,445)
	TOTAL DISTRIBUTION PLANT				69,216,762	(9,885,222)
GENERAL PLANT						
E390	STRUCTURES & IMPROVEMENTS	6.60%	30,162,535	6.22%	1,875,011	(115,716)
E390	STRUCTURES & IMPROVEMENTS- COLSTRIP	6.60%	535,384	6.22%	33,281	(2,054)
E391.1	OFFICE FURNITURE & EQUIP < \$20K	5.00%	10,327,881	5.00%	516,394	-
E391.1	OFFICE FURNITURE & EQUIP MODULAR	5.00%	2,815,809	5.00%	140,790	-

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 ENCOGEN > 20K	5.00%	159	5.00%	159	-
E391.2	OFFICE FURN & EQUIP - COMPUTERS > 20K	20.00%	87,755	20.00%	87,755	-
E391.2	OFFICE FURN & EQUIP - COMPUTERS < 20K	20.00%	2,753,532	20.00%	2,753,532	-
E391.2	OFFICE FURN & EQUIP - COMPUTERS FRED 1	20.00%	8,024	20.00%	8,024	-
E392	TRANSPORTATION EQUIPMENT - AMORTIZED	9.00%	-	9.00%	-	-
E392	TRANSP EQUIP - ENCOGEN AMORTIZED	9.00%	8,090	9.00%	8,090	-
E393	STORES EQUIPMENT < \$20K	5.00%	19,715	5.00%	19,715	-
E393	STORES EQUIPMENT - FORKLIFT	5.00%	32,811	5.00%	32,811	-
E394	TOOLS, SHOP & GARAGE > \$20K	5.00%	185,093	5.00%	185,093	-
E394	TOOLS, SHOP & GARAGE 30 YEAR TOOLS	5.00%	57,287	5.00%	57,287	-
E394	TOOLS, SHOP & GARAGE 5 YEAR TOOLS	5.00%	38,237	5.00%	38,237	-
E395	LABORATORY EQUIPMENT > \$20K	5.00%	78,956	5.00%	78,956	-
E395	LABORATORY EQUIPMENT < \$20K	5.00%	595,442	5.00%	595,442	-
E396	POWER OPERATED EQUIPMENT	6.00%	-	6.00%	-	-
E397	COMMUNICATION EQUIPMENT - NON MOBILE	6.67%	1,669,593	6.67%	1,669,593	-
E397	COMMUNICATION EQUIPMENT - MOBILE	6.67%	316,509	6.67%	316,509	-
E397	COMMUNICATION EQUIPMENT - 3RD AC	6.67%	385,388	6.67%	385,388	-
E397	COMMUNICATION EQUIPMENT - COLSTRIP 1 & 2	6.67%	6,861	6.67%	6,861	-
E397	COMMUNICATION EQUIPMENT - COLSTRIP 3 & 4	6.67%	178,464	6.67%	178,464	-
E397	COMM EQUIPMENT - FREDRICKSON 1	6.67%	9,172	6.67%	9,172	-
E397	COMM EQUIPMENT - HOPKINS RIDGE	6.67%	140,325	6.67%	140,325	-
E397	COMM EQUIPMENT - MOBILE RADIO	6.67%	2,694	6.67%	2,694	-
E398	MISCELLANEOUS EQUIPMENT	6.67%	26,365	6.67%	26,365	-
TOTAL GENERAL PLANT			9,283,717		9,165,946.55	(117,770)
TOTAL ELECTRIC PLANT IN SERVICE			153,209,810		133,398,307.47	(19,811,503)