

Puget Sound Energy  
Public Counsel Gas Class Cost of Service Study  
(Summary)

Account Description	Total	Residential (16,23,53)	Comm. & Indust (31,36,51,61)	Large Volume (41)	Interruptible (85)	Limited Interruptible (86)	Non- Exclusive Interruptible (87)	Transport & Contracts	CNG Service (50)	Rentals
Revenue @ Current Rates	\$339,752,293	\$231,328,530	\$66,832,859	\$13,774,048	\$6,672,319	\$3,575,536	\$5,819,417	\$3,931,144	\$29,651	\$7,788,789
TOTAL O & M EXPENSES										
TOTAL DEPRECIATION EXPENSES	\$108,952,397	\$78,480,123	\$21,008,107	\$2,467,477	\$1,727,756	\$632,048	\$2,231,025	\$1,397,902	\$53,849	\$934,109
TOTAL TAXES OTHER THAN INCOME	\$99,429,849	\$58,771,377	\$21,371,757	\$3,017,365	\$1,719,684	\$605,064	\$3,150,320	\$1,699,605	\$51,452	\$9,043,226
Total Expense Before Income Taxes	\$236,516,118	\$154,937,095	\$49,035,455	\$6,439,821	\$3,996,172	\$1,432,265	\$6,359,281	\$3,628,470	\$110,767	\$10,576,793
Earnings Before Interest & Taxes	\$103,236,175	\$76,391,436	\$17,797,405	\$7,334,226	\$2,676,147	\$2,143,271	\$539,864	\$302,675	-\$81,116	-\$2,788,004
Interest @ Weighted Cost of Debt	\$50,439,847	\$32,581,144	\$11,177,452	\$1,739,511	\$982,517	\$353,476	\$1,805,972	\$961,198	\$16,779	\$821,798
Earnings Before Tax	\$52,796,328	\$43,810,291	\$6,619,953	\$5,594,715	\$1,693,630	\$1,789,795	\$2,345,836	\$658,523	-\$97,895	-\$3,609,802
Income Taxes @ effective Income Tax Rate	\$22,497,545	\$18,668,420	\$2,820,891	\$2,384,017	\$721,689	\$752,667	\$999,607	\$280,609	-\$41,715	-\$1,538,207
Operating Income @ Current Rates	\$80,738,630	\$57,723,016	\$14,976,513	\$4,950,209	\$1,994,459	\$1,380,604	\$459,743	\$583,284	-\$39,401	-\$1,249,797
Rate Base	\$1,349,395,041	\$871,629,028	\$299,025,444	\$46,536,370	\$26,284,857	\$9,456,389	\$48,314,384	\$25,714,496	\$448,881	\$21,985,190
RoR	5.98%	6.62%	5.01%	10.64%	7.44%	14.60%	0.95%	2.27%	-8.78%	-5.68%
Indexed RoR	100%	111%	84%	178%	124%	244%	16%	38%	-147%	-95%
Required Income @ 8.60%	\$116,047,974	\$74,960,096	\$25,716,188	\$4,002,128	\$2,260,498	\$813,249	\$4,155,037	\$2,211,447	\$38,604	\$1,890,726
Income Deficiency	\$35,309,344	\$17,237,081	\$10,739,675	-\$948,081	\$306,039	-\$567,355	\$3,695,294	\$1,628,163	\$78,005	\$3,140,524
Conversion Factor	0.6219617	0.6219617	0.6219617	0.6219617	0.6219617	0.6219617	0.6219617	0.6219617	0.6219617	0.6219617
Additional Revenue Required	\$56,770,930	\$27,714,055	\$17,267,421	-\$1,524,340	\$492,055	-\$912,202	\$5,941,354	\$2,617,786	\$125,418	\$5,049,384
PC Proposed Revenue Increase	\$56,770,930	\$36,493,148	\$13,914,794	\$1,168,693	\$948,869	\$0	\$1,383,297	\$865,122	\$7,388	\$1,989,015
Difference from Required Rev. Increase @ 8.60% ROR	\$0	\$8,779,093	-\$3,352,627	\$2,693,033	\$456,814	\$912,202	-\$4,558,057	-\$1,752,664	-\$118,030	-\$3,060,369
Conversion Factor	0.6219617	0.6219617	0.6219617	0.6219617	0.6219617	0.6219617	0.6219617	0.6219617	0.6219617	0.6219617
Income Difference from Required	\$0	\$5,460,260	-\$2,085,206	\$1,674,963	\$284,121	\$567,355	-\$2,834,937	-\$1,090,090	-\$73,410	-\$1,903,432
Operating Income @ PC Proposed Rates	\$116,047,974	\$80,420,356	\$23,630,982	\$5,677,091	\$2,544,619	\$1,380,604	\$1,320,100	\$1,121,357	-\$34,806	-\$12,706
ROR @ PC Proposed Rates	8.60%	9.23%	7.90%	12.20%	9.66%	14.60%	2.73%	4.36%	-7.75%	-0.06%
Indexed ROR @ PC Proposed Rates	100%	107%	92%	142%	113%	170%	32%	51%	-90%	-1%
Indexed ROR @ Current Rates	100%	111%	84%	178%	124%	244%	16%	38%	-147%	-95%

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 (Rate Base)

Acct. No.	Account Description	Alloc	Total	Residential (16,23,53)	Comm. & Indust (31,35,51,61)	Large Volume (41)	Interruptible (85)	Limited Interruptible (86)	Non-Exclusive Interruptible	Transport & Contracts	CNG Service (50)	Rentals
<b>Plant-in-Service</b>												
<b>Intangible Plant</b>												
301	Organization		\$158,692	\$100,411	\$37,250	\$5,317	\$2,943	\$1,059	\$5,480	\$2,914	\$6	\$3,311
302	Franchise and Consents	63	\$93,331	\$89,054	\$21,908	\$3,127	\$1,731	\$623	\$3,223	\$1,714	\$3	\$1,947
303	Misc. Intangible	66	\$103,396,316	\$73,823,688	\$20,126,236	\$2,505,119	\$1,687,399	\$672,497	\$2,213,282	\$1,332,924	\$65,474	\$971,631
	<b>Sub-total</b>		\$103,650,338	\$73,983,153	\$20,185,454	\$2,513,564	\$1,692,074	\$674,179	\$2,221,984	\$1,337,552	\$65,488	\$976,889
<b>Production and Gathering Plant</b>												
304	Land and Land Rights	52	\$153,211	\$107,494	\$38,524	\$6,565	\$212	\$302	\$110	\$0	\$4	\$0
305	Structures and Improvements	52	\$470,201	\$329,896	\$118,229	\$20,148	\$652	\$926	\$338	\$0	\$13	\$0
311	Liquefied Petroleum Gas Equipment	45	\$6,216,505	\$4,362,938	\$1,563,598	\$266,459	\$8,622	\$12,243	\$4,474	\$0	\$173	\$0
320	Other Equipment	45	\$88,857	\$48,310	\$17,313	\$2,950	\$95	\$136	\$50	\$0	\$2	\$0
	<b>Sub-total</b>		\$6,910,774	\$4,848,637	\$1,737,663	\$296,122	\$9,582	\$13,606	\$4,972	\$0	\$192	\$0
<b>Natural Gas Underground Storage</b>												
350	JP Storage Balancing - DIR	34	\$5,371,157	\$2,699,317	\$1,010,374	\$338,861	\$311,879	\$84,028	\$674,223	\$311,876	\$599	\$0
351	Land and Land Rights	47	\$385,517	\$253,259	\$81,288	\$12,720	\$3,396	\$6,886	\$7,968	\$0	\$0	\$0
351	Structures and Improvements	47	\$569,201	\$394,387	\$126,586	\$19,808	\$5,288	\$10,723	\$12,408	\$0	\$0	\$0
352	Wells	47	\$9,428,691	\$6,522,944	\$2,086,878	\$328,109	\$87,590	\$177,631	\$205,539	\$0	\$0	\$0
353	Lines	47	\$1,290,979	\$894,493	\$287,105	\$44,525	\$11,993	\$24,321	\$28,142	\$0	\$0	\$0
354	Compressor Equipment	47	\$5,952,236	\$4,124,181	\$1,323,738	\$207,132	\$55,295	\$112,137	\$129,755	\$0	\$0	\$0
355	Measuring and Regulating Equipment	47	\$288,488	\$186,029	\$99,710	\$5,343	\$2,494	\$5,058	\$5,653	\$0	\$0	\$0
356	Purification Equipment	47	\$788,118	\$546,071	\$175,272	\$27,426	\$7,321	\$14,848	\$17,180	\$0	\$0	\$0
357	Other Equipment	47	\$379,965	\$263,270	\$84,502	\$13,222	\$3,530	\$7,158	\$8,283	\$0	\$0	\$0
	<b>Sub-total</b>		\$24,414,352	\$15,833,951	\$5,245,453	\$1,001,545	\$488,785	\$442,791	\$1,089,352	\$311,876	\$599	\$0
<b>Natural Gas Local Storage</b>												
360	Land & Land Rights	47	\$1,704,569	\$1,181,061	\$379,085	\$59,317	\$15,895	\$32,113	\$37,158	\$0	\$0	\$0
361	Structures & Improvement	47	\$3,973,639	\$2,753,390	\$893,755	\$136,285	\$36,916	\$74,865	\$86,627	\$0	\$0	\$0
362	Gas Holders	47	\$2,310,564	\$2,310,564	\$741,621	\$116,045	\$30,979	\$62,824	\$72,625	\$0	\$0	\$0
363	Purification Equipment	47	\$3,967,556	\$2,749,037	\$892,358	\$138,067	\$36,857	\$74,747	\$86,490	\$0	\$0	\$0
364	Terminating & Processing	47	\$1,089,858	\$755,140	\$242,377	\$37,926	\$10,124	\$20,532	\$23,759	\$0	\$0	\$0
	<b>Sub-total</b>		\$14,070,650	\$9,749,192	\$3,129,196	\$489,640	\$130,711	\$285,081	\$306,729	\$0	\$0	\$0
<b>Transmission Plant</b>												
365	Land and Land Rights	42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
366	Structures and Improvements	42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
367	Mains	42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
369	M&R Station Equipment	42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
372	Essentials	42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Sub-total</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Distribution Plant</b>												
373	Essements	53	\$7,334,283	\$4,732,461	\$1,760,106	\$250,700	\$140,568	\$48,645	\$261,184	\$140,340	\$277	\$0
374	Land and Land Rights	53	\$3,325,019	\$2,146,121	\$798,189	\$113,690	\$63,746	\$22,050	\$118,444	\$63,643	\$126	\$0
375	Structures and Improvements	53	\$8,087,108	\$5,218,223	\$1,940,771	\$276,434	\$154,997	\$53,638	\$287,993	\$184,745	\$306	\$0
376	Mains	43	\$1,034,541,312	\$615,131,677	\$226,170,982	\$53,632,285	\$32,035,772	\$6,520,893	\$64,940,319	\$34,041,789	\$68,194	\$0
378	Meas. & Reg. Station Equip.- Gen.	42	\$56,506,957	\$33,598,600	\$12,353,443	\$2,529,423	\$1,749,914	\$485,299	\$3,547,131	\$1,859,461	\$3,686	\$0
380	Services	7	\$685,591,244	\$388,991,269	\$171,589,143	\$3,862,161	\$0	\$1,146,909	\$0	\$0	\$1,761	\$0
380	Services- DIR	8	\$2,483,353	\$0	\$0	\$0	\$1,250,387	\$21,395	\$409,673	\$801,898	\$0	\$0
381	Meters	4	\$54,327,287	\$41,601,625	\$12,184,889	\$398,388	\$42,249	\$98,763	\$0	\$1,372	\$0	\$0
382	Meter Installations	5	\$153,230,540	\$141,416,119	\$11,602,752	\$156,724	\$16,859	\$37,464	\$0	\$623	\$0	\$0
383	House Regulators	4	\$9,537,413	\$2,793,456	\$2,793,456	\$91,333	\$9,886	\$22,642	\$0	\$314	\$0	\$0
384	House Regulators Installations	4	\$33,548,468	\$26,690,051	\$7,524,476	\$246,015	\$26,090	\$60,989	\$0	\$847	\$0	\$0
385	Indust. Meas. & Reg. Station Equip.	6	\$34,076,629	\$185,909	\$22,971,515	\$5,227,911	\$2,180,546	\$2,537,711	\$429,780	\$545,258	\$0	\$0
386	Rental Property on Customers Premise	10	\$43,015,666	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43,013,666
387	Other Equipment	53	\$6,729,480	\$4,342,211	\$1,614,963	\$230,027	\$128,977	\$44,634	\$239,646	\$128,767	\$255	\$0

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388	ARO	DISTPT	53	\$5,385,682	\$4,120,375	\$1,592,458	\$219,275	\$122,387	\$42,354	\$27,403	\$122,189	\$242	\$0
	Sub-total			\$2,021,638,873	\$1,276,712,056	\$474,837,143	\$67,633,366	\$37,922,178	\$13,123,397	\$70,461,574	\$37,860,647	\$74,847	\$43,013,666
<b>General Plant</b>													
389	Land and Land Rights	PLTXR	76	\$674,480	\$435,590	\$161,603	\$23,134	\$12,847	\$4,614	\$23,947	\$12,721	\$25	\$0
390	Structures and Improvements	PLTXR	76	\$23,983,934	\$21,301,532	\$7,902,854	\$1,131,296	\$628,241	\$225,619	\$1,171,091	\$622,069	\$1,233	\$0
391	Office Furniture and Equipment	OML	66	\$46,058,871	\$32,884,827	\$8,965,276	\$1,115,907	\$751,968	\$289,565	\$985,752	\$29,168	\$29,168	\$432,814
392	Transportation Equipment	OML	66	\$625,235	\$446,401	\$121,701	\$15,148	\$10,203	\$4,066	\$13,383	\$8,060	\$396	\$5,875
392	CNG Equipment - DIR	DIRCNG	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
392	CNG Equipment - Other	SEAS3_DEM	47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
393	Stores Equipment	PLTXR	76	\$257,624	\$166,378	\$61,726	\$8,836	\$4,907	\$1,762	\$9,147	\$4,859	\$10	\$0
394	Tools, Shop, and Garage Equipment	OML	66	\$6,872,321	\$4,906,657	\$1,337,685	\$166,502	\$112,152	\$44,697	\$147,105	\$88,592	\$4,352	\$64,579
394	CNG Equipment - DIR	DIRCNG	27	\$954,005	\$0	\$0	\$0	\$0	\$0	\$0	\$354,005	\$0	\$0
394	CNG Equipment - Other	SEAS3_DEM	47	\$1,478,578	\$515,755	\$165,542	\$25,903	\$6,915	\$14,023	\$16,227	\$0	\$0	\$0
395	Laboratory Equipment	PLTXR	76	\$1,478,578	\$954,888	\$354,263	\$50,713	\$28,162	\$10,114	\$52,497	\$27,886	\$55	\$0
395	Power Operated Equipment	PLTXR	76	\$611,269	\$394,767	\$146,458	\$20,966	\$11,643	\$4,181	\$21,703	\$11,528	\$23	\$0
397	Communication Equipment	OML	66	\$20,923,231	\$14,938,639	\$4,072,669	\$508,925	\$341,455	\$136,084	\$447,870	\$289,725	\$13,250	\$196,615
398	Misc. Equipment	OML	66	\$469,642	\$335,312	\$91,415	\$11,378	\$7,664	\$3,055	\$10,053	\$6,054	\$27	\$4,413
399	Other Intangible Property	OML	66	\$4,216	\$3,010	\$821	\$102	\$89	\$27	\$90	\$54	\$93	\$40
	Sub-total			\$112,057,771	\$77,283,756	\$23,382,013	\$3,076,810	\$1,915,911	\$747,808	\$2,899,021	\$1,645,300	\$402,816	\$704,336
<b>Other Assets</b>													
114	Plant Acquisition Adjustment	DISTPT	53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Sub-total			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL PLANT-IN-SERVICE</b>													
	Accumulated Reserve			\$2,282,742,658	\$1,458,410,745	\$528,516,924	\$75,011,046	\$42,159,241	\$15,266,862	\$76,983,632	\$41,155,375	\$543,943	\$44,694,890
<b>Intangible Plant</b>													
301	Organization	PLT	63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302	Franchise and Consents	PLT	63	\$14,692	\$9,296	\$3,449	\$492	\$273	\$98	\$507	\$270	\$1	\$307
303	Misc. Intangible	OML	66	\$67,103,016	\$47,909,795	\$13,061,482	\$1,625,762	\$1,095,082	\$436,436	\$1,436,367	\$865,036	\$42,494	\$630,565
	Sub-total			\$67,117,709	\$47,919,092	\$13,064,930	\$1,626,254	\$1,095,354	\$436,533	\$1,436,874	\$865,305	\$42,495	\$630,871
<b>Production and Gathering Plant</b>													
304	Land and Land Rights	PRODPT	52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
305	Structures and Improvements	PRODPT	52	\$413,934	\$290,416	\$104,081	\$17,737	\$874	\$815	\$298	\$0	\$12	\$0
311	Liquefied Petroleum Gas Equipment	PDAYXT	45	\$4,656,331	\$3,406,632	\$1,221,592	\$205,176	\$6,736	\$9,565	\$3,495	\$0	\$135	\$0
320	Other Equipment	PDAYXT	45	\$67,561	\$47,401	\$16,988	\$2,895	\$94	\$133	\$49	\$0	\$2	\$0
	Sub-total			\$5,339,826	\$3,746,452	\$1,342,660	\$228,808	\$7,404	\$10,513	\$3,841	\$0	\$148	\$0
<b>Storage</b>													
350	JP Storage Balancing - DIR	COM1	34	\$3,014,074	\$1,481,077	\$566,981	\$190,155	\$175,014	\$47,153	\$378,347	\$175,012	\$336	\$0
350	Land and Land Rights	SEAS3_DEM	47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
351	Structures and Improvements	SEAS3_DEM	47	\$448,785	\$310,940	\$99,802	\$15,617	\$4,169	\$8,454	\$9,783	\$0	\$0	\$0
352	Wells	SEAS3_DEM	47	\$6,206,253	\$4,300,184	\$1,380,229	\$215,971	\$57,654	\$116,922	\$135,292	\$0	\$0	\$0
353	Lines	SEAS3_DEM	47	\$675,677	\$468,163	\$150,266	\$23,513	\$6,277	\$12,729	\$14,729	\$0	\$0	\$0
354	Compressor Equipment	SEAS3_DEM	47	\$2,569,612	\$1,780,431	\$571,465	\$69,420	\$23,871	\$48,410	\$56,016	\$0	\$0	\$0
355	Measuring and Regulating Equipment	SEAS3_DEM	47	\$45,153	\$31,286	\$10,042	\$1,571	\$419	\$651	\$984	\$0	\$0	\$0
356	Purification Equipment	SEAS3_DEM	47	\$449,667	\$311,565	\$100,003	\$15,648	\$4,177	\$8,471	\$9,802	\$0	\$0	\$0
357	Other Equipment	SEAS3_DEM	47	\$291,134	\$201,721	\$64,745	\$10,131	\$2,705	\$5,465	\$6,347	\$0	\$0	\$0
	Sub-total			\$13,700,336	\$8,895,366	\$2,943,534	\$562,026	\$274,286	\$248,476	\$611,300	\$175,012	\$336	\$0
<b>Natural Gas Local Storage</b>													
360	Land & Land Rights	SEAS3_DEM	47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
361	Structures & Improvement	SEAS3_DEM	47	\$330,001	\$228,651	\$73,390	\$11,484	\$3,065	\$6,217	\$7,194	\$0	\$0	\$0
362	Gas Holders	SEAS3_DEM	47	\$168,661	\$116,662	\$37,569	\$5,869	\$1,577	\$3,177	\$3,677	\$0	\$0	\$0
363	Purification Equipment	SEAS3_DEM	47	\$303,030	\$203,030	\$66,889	\$10,143	\$2,723	\$5,403	\$6,123	\$0	\$0	\$0
364	Terminating & Processing	SEAS3_DEM	47	\$215,142	\$149,067	\$47,846	\$7,487	\$1,999	\$4,053	\$4,680	\$0	\$0	\$0

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<b>Sub-totals</b>													
				\$-1,159,813	\$803,610	\$-257,935	\$-40,360	\$-10,774	\$-21,850	\$-25,283	\$0	\$0	\$0
<b>Transmission Plant</b>													
365	Land and Land Rights	TRANPT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
366	Structures and Improvements	PAVG	42	\$-62	\$37	\$-14	\$-3	\$-2	\$-1	\$-4	\$-2	\$0	\$0
367	Mains	PAVG	42	\$-3,715	\$-2,209	\$-812	\$-193	\$-115	\$-233	\$-233	\$-122	\$0	\$0
369	M&R Station Equipment	PAVG	42	\$-23,470	\$-13,955	\$-5,131	\$-1,217	\$-193	\$-193	\$-1,473	\$-772	\$-2	\$0
372	Essentials	PAVG	42	\$-989	\$-588	\$-216	\$-51	\$-31	\$-8	\$-62	\$-33	\$0	\$0
<b>Sub-totals</b>													
				\$-28,237	\$-16,789	\$-6,173	\$-1,464	\$-874	\$-233	\$-1,773	\$-929	\$-2	\$0
<b>Distribution Plant</b>													
373	Essentials	DISTPT	53	\$-251,447	\$-162,247	\$-60,343	\$-8,595	\$-4,819	\$-1,668	\$-8,954	\$-4,811	\$-10	\$0
374	Land and Land Rights	DISTPT	53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
375	Structures and Improvements	DISTPT	53	\$-2,949,557	\$-1,903,208	\$-707,845	\$-100,822	\$-56,531	\$-19,563	\$-105,038	\$-56,439	\$-112	\$0
376	Mains	PA_MAINS	43	\$-230,807,116	\$-172,912,059	\$-63,576,128	\$-15,075,908	\$-9,005,780	\$-2,395,203	\$-18,254,570	\$-9,568,898	\$-19,169	\$0
376	Mains - Small Diameter			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
376	Mains - Small Diameter - DIR			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
378	Meas. & Reg. Station Equip. - Gen.			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
380	Services	PAVG	42	\$-13,107,844	\$-7,793,823	\$-2,865,612	\$-679,534	\$-405,925	\$-107,935	\$-822,823	\$-431,337	\$-855	\$0
380	Services - DIR	SERV	7	\$-247,712,363	\$-170,366,757	\$-75,151,008	\$-1,891,513	\$0	\$-502,313	\$0	\$0	\$-771	\$0
381	Meters	DIR380	8	\$-18,109,586	\$0	\$0	\$0	\$-599,240	\$-9,227	\$-176,675	\$-345,825	\$0	\$0
382	Meter Installations	MTRS_CUS	4	\$-4,663,100	\$-3,867,892	\$-4,061,742	\$-132,800	\$-14,084	\$-32,922	\$0	\$-457	\$0	\$0
383	House Regulators	MTRS_INST	5	\$-21,761,039	\$-20,083,214	\$-1,647,765	\$-2,257	\$-5,320	\$-5,320	\$0	\$-88	\$0	\$0
384	House Regulators Installations	MTRS_CUS	4	\$-5,922,336	\$-3,870,812	\$-1,045,871	\$-34,195	\$-3,626	\$-8,477	\$0	\$-118	\$0	\$0
385	Indust. Meas. & Reg. Station Equip.	MTRS_CUS	6	\$-9,695,849	\$-4,535,084	\$-1,328,301	\$-43,429	\$-4,606	\$-10,766	\$0	\$-150	\$0	\$0
386	Rental Property on Customers Premise	MTRS_385	10	\$-18,950,642	\$-52,894	\$-6,535,719	\$-1,487,414	\$-620,386	\$-722,014	\$-122,278	\$-155,133	\$0	\$0
387	Other Equipment	DIR386	10	\$-2,736,665	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-18,950,642
388	ARO	DISTPT	53	\$-2,943,270	\$-1,999,151	\$-656,754	\$-93,545	\$-18,151	\$-18,151	\$-97,456	\$-52,366	\$-104	\$0
<b>Sub-totals</b>													
				\$-640,681,790	\$-398,912,679	\$-158,343,424	\$-19,470,620	\$-10,765,662	\$-3,853,081	\$-19,692,609	\$-10,671,541	\$-21,132	\$-18,950,642
<b>General Plant</b>													
389	Land and Land Rights	PLTXR	76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	Structures and Improvements	PLTXR	76	\$-7,148,650	\$-4,616,708	\$-1,712,796	\$-245,187	\$-136,159	\$-48,899	\$-253,812	\$-134,822	\$-267	\$0
391	Office Furniture and Equipment	OML	66	\$-21,786,666	\$-15,556,537	\$-4,241,125	\$-527,893	\$-355,578	\$-141,712	\$-466,395	\$-280,881	\$-13,798	\$-204,747
392	Transportation Equipment	OML	66	\$-327,660	\$-233,941	\$-63,778	\$-7,938	\$-5,347	\$-2,131	\$-7,014	\$-4,224	\$-207	\$-3,079
392	CNG Equipment - DIR	DIRCNG	49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
392	CNG Equipment - Other	SEAS3_DEM	47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
393	Stores Equipment	PLTXR	76	\$-238,559	\$-154,065	\$-57,158	\$-8,182	\$-4,544	\$-1,632	\$-8,470	\$-4,499	\$-9	\$0
394	Tools, Shop, and Garage Equipment	OML	66	\$-3,668,002	\$-2,761,652	\$-752,900	\$-93,713	\$-63,124	\$-25,157	\$-82,796	\$-49,863	\$-2,449	\$-36,347
394	CNG Equipment - DIR	DIRCNG	49	\$-16,070	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$-16,070	\$0
394	CNG Equipment - Other	SEAS3_DEM	47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
395	Laboratory Equipment	PLTXR	76	\$-81,362	\$-23,412	\$-7,515	\$-1,176	\$-314	\$-637	\$-737	\$0	\$0	\$0
396	Power Operated Equipment	PLTXR	76	\$-81,362	\$-62,545	\$-19,494	\$-2,791	\$-1,550	\$-657	\$-2,889	\$-1,534	\$-3	\$0
397	Communication Equipment	OML	66	\$-651,993	\$-421,067	\$-156,216	\$-22,362	\$-12,418	\$-4,460	\$-23,149	\$-12,296	\$-24	\$0
398	Misc. Equipment	OML	66	\$-192,611	\$-5,135,336	\$-1,400,029	\$-174,281	\$-117,379	\$-46,780	\$-153,961	\$-92,721	\$-4,555	\$-67,569
399	Other Intangible Plant	OML	66	\$-4,033	\$-173,306	\$-47,248	\$-5,861	\$-3,961	\$-1,579	\$-5,186	\$-3,129	\$-154	\$-2,281
<b>Sub-totals</b>													
				\$-41,554,130	\$-29,131,448	\$-8,459,042	\$-1,089,463	\$-700,440	\$-273,570	\$-1,004,504	\$-584,022	\$-37,540	\$-314,081
<b>Other Assets</b>													
108	Retirement Work in Progress	DISTPT	53	\$8,047,672	\$5,192,777	\$1,931,307	\$275,086	\$154,241	\$53,377	\$286,589	\$153,991	\$304	\$0
230	Asset Retirement Obligations	DISTPT	53	\$-7,144,135	\$-4,603,768	\$-1,714,474	\$-244,201	\$-136,324	\$-47,384	\$-254,412	\$-136,702	\$-270	\$0
253	Landlord Incentives	DISTPT	53	\$-4,504,983	\$-2,908,850	\$-1,081,121	\$-153,989	\$-86,342	\$-29,880	\$-160,429	\$-86,202	\$-170	\$0
101	Plant in Service	DISTPT	53	\$-4,216	\$-2,720	\$-1,012	\$-144	\$-81	\$-28	\$-150	\$-81	\$0	\$0
<b>Sub-totals</b>													
				\$-3,605,662	\$-2,326,561	\$-865,299	\$-123,249	\$-69,105	\$-23,915	\$-128,403	\$-68,594	\$-136	\$0
<b>TOTAL ACCUMULATED RESERVE</b>													
				\$-773,227,502	\$-491,741,936	\$-185,282,997	\$-23,142,263	\$-12,923,901	\$-4,868,170	\$-22,904,587	\$-12,366,204	\$-101,789	\$-19,395,595

Puget Sound Energy  
Public Counsel Gas Cross Cost of Service Study  
(Rate Base)

Acct. No.	Account Description	Allocator	Alloc	Total	Residential (16,23,53)	Comm. & Indust (31,36,51,51)	Large Volume (41)	Interruptible (85)	Limited Interruptible (86)	Non-Exclusive Interruptible	Transport & Contracts	CNG Service (50)	Rentals
<b>Rate Base Adjustments and Working Capital</b>													
<b>Other Rate Base</b>													
n/a	Customer Advances for Construction	DIR252	9	\$-24,086,431			\$0	\$0	\$0	\$0	\$0	\$0	\$0
n/a	Gas Stored Underground - Non current	SEAS3_DEM	47	\$5,771,153			\$200,830	\$53,612	\$108,725	\$125,807	\$0	\$0	\$0
n/a	CIAC - Accum. Def. FIT.	DIR252	9	\$2,648,375			\$0	\$0	\$0	\$0	\$0	\$0	\$0
n/a	Liberalized Dep. Tot. Accum. Def. FIT	NETPLT	77	\$-181,534,908			\$-6,332,620	\$-3,537,593	\$-1,251,020	\$-6,625,304	\$-3,515,917	\$-6,952	\$-3,111,825
n/a	Allowance for Working Capital	OM	78	\$37,081,696			\$799,377	\$533,497	\$199,992	\$734,836	\$441,243	\$13,679	\$297,720
	<b>Total Other Rate Base</b>			<b>-\$160,120,115</b>	<b>-\$95,039,720</b>	<b>-\$44,208,482</b>	<b>-\$5,332,413</b>	<b>-\$2,950,484</b>	<b>-\$942,303</b>	<b>-\$5,764,661</b>	<b>-\$3,074,674</b>	<b>\$6,728</b>	<b>-\$2,814,105</b>
<b>TOTAL RATE BASE</b>				<b>\$1,349,395,041</b>	<b>\$871,629,028</b>	<b>\$289,025,444</b>	<b>\$46,536,370</b>	<b>\$26,284,857</b>	<b>\$9,456,389</b>	<b>\$48,314,384</b>	<b>\$25,714,496</b>	<b>\$448,881</b>	<b>\$21,985,190</b>

Puget Sound Energy  
 Public Counsel Gas Class Cost of Service Study  
 (Expenses)

Acct. No.	Account Description	Allocator	Alloc	Total	Residential (16,23,53)	Comm. & Indust (31,36,51,61)	Large Volume (41)	Interruptible (85)	Limited Interruptible (86)	Non- Exclusive Interruptible (87)	Transport & Contracts	CNG Service (50)	Rentals
<b>O &amp; M Expenses</b>													
<b>Production Expense</b>													
710	Oper. Supervision and Engineering	PROD_OML		\$0									
717	LPG Expenses	PDAYXT	45	\$344	\$241	\$86	\$15	\$0	\$1	\$0	\$0	\$0	\$0
735	Misc Production Expenses	PDAYXT	45	\$13,007	\$9,126	\$3,271	\$557	\$18	\$26	\$9	\$0	\$0	\$0
741	Main. Structures and Improvements	PDAYXT	45	\$97,123	\$68,142	\$24,421	\$4,162	\$135	\$191	\$70	\$0	\$3	\$0
742	Maintenance of Production Equipment	PDAYXT	45	\$102,018	\$71,576	\$25,652	\$4,371	\$141	\$201	\$3	\$0	\$3	\$0
	<b>Sub-total</b>			<b>\$212,482</b>	<b>\$149,085</b>	<b>\$53,429</b>	<b>\$9,105</b>	<b>\$295</b>	<b>\$418</b>	<b>\$153</b>	<b>\$0</b>	<b>\$6</b>	<b>\$0</b>
<b>Other Gas Supply Expenses</b>													
804	Natural Gas Purchases - City Gate	GAS		\$0									
805	Other Gas Purchases	GAS		\$0									
805	Other Gas Purchases	GAS		\$0									
807	Purchased Gas Cost Adjustment	COM1	34	\$398,282	\$195,710	\$74,921	\$25,127	\$23,126	\$6,231	\$49,995	\$23,126	\$44	\$0
807	Oper. of Purch. Gas Measuring Sta.	COM1XT_CO	35	\$406,923	\$248,332	\$95,066	\$31,696	\$7,230	\$7,906	\$16,636	\$0	\$56	\$0
808	Purch. Gas Calculation Exp.	GAS		\$0									
808	Gas Withdrawn From Storage	GAS		\$0									
808	Gas Delivered to Storage	GAS		\$0									
812	Gas Used for Other Utility Operations	COM1	34	\$-205,569	\$-101,014	\$-38,670	\$-12,969	\$-11,936	\$-3,216	\$-25,804	\$-11,936	\$-23	\$0
813	Other Gas Supply Expenses	COM1XT_CO	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Sub-total</b>			<b>\$599,636</b>	<b>\$343,029</b>	<b>\$131,317</b>	<b>\$43,855</b>	<b>\$18,420</b>	<b>\$10,921</b>	<b>\$40,827</b>	<b>\$11,190</b>	<b>\$78</b>	<b>\$0</b>
<b>Underground Storage Expenses</b>													
814	JP Storage Balancing - DIR	COM1	34	\$137,069	\$67,354	\$25,784	\$8,648	\$7,959	\$2,144	\$17,206	\$7,959	\$15	\$0
814	Operation Supv & Eng	STOR_OML	79	\$69,481	\$48,128	\$15,448	\$2,417	\$645	\$1,308	\$1,514	\$0	\$0	\$0
815	Oper Map & Records	STORPT	54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
816	Oper Wells Expense	STORPT	54	\$8,756	\$6,067	\$1,947	\$305	\$81	\$165	\$191	\$0	\$0	\$0
817	Oper Lines Expense	STORPT	54	\$638	\$442	\$142	\$22	\$6	\$12	\$14	\$0	\$0	\$0
818	Oper Compressor Sta Exp	STORPT	54	\$103,125	\$71,453	\$22,934	\$3,589	\$956	\$1,943	\$2,248	\$0	\$0	\$0
819	Oper Compressor Sta Fuel	STORPT	54	\$15,110	\$10,469	\$3,360	\$526	\$140	\$285	\$329	\$0	\$0	\$0
820	Oper Meas & Reg Sta Exp	STORPT	54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
821	Oper Purification Exp	STORPT	54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
823	Storage Gas Losses	STORPT	54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
824	Oper Other Expenses	STORPT	54	\$13,632	\$9,445	\$3,032	\$474	\$127	\$257	\$297	\$0	\$0	\$0
825	Oper Storage Well Royalty	STORPT	54	\$30,455	\$21,102	\$6,773	\$1,060	\$283	\$574	\$664	\$0	\$0	\$0
826	Oper Other Storage Rents	STORPT	54	\$-2,442	\$-1,692	\$-543	\$-85	\$-23	\$-46	\$-53	\$0	\$0	\$0
830	Maint Supv & Engineering	STORPT	54	\$65,249	\$45,210	\$14,511	\$2,271	\$606	\$1,229	\$1,422	\$0	\$0	\$0
831	Maint Structures	STORPT	54	\$1,968	\$1,364	\$438	\$69	\$18	\$37	\$43	\$0	\$0	\$0
832	Maint Reservoirs & Wells	STORPT	54	\$3,400	\$2,356	\$756	\$118	\$32	\$64	\$74	\$0	\$0	\$0
833	Maint Of Lines	STORPT	54	\$6,448	\$4,468	\$1,434	\$224	\$60	\$121	\$141	\$0	\$0	\$0
834	Maint Compressor Sta Equip	STORPT	54	\$159,505	\$110,518	\$35,473	\$5,551	\$1,482	\$3,005	\$3,477	\$0	\$0	\$0
835	Maint M&R Sta Equip	STORPT	54	\$2,588	\$1,793	\$576	\$90	\$24	\$49	\$56	\$0	\$0	\$0
836	Maint Purification Equip	STORPT	54	\$377	\$277	\$121	\$19	\$5	\$10	\$12	\$0	\$0	\$0
837	Maint Other Equipment	STORPT	54	\$7,535	\$5,042	\$1,676	\$262	\$70	\$142	\$164	\$0	\$0	\$0
	<b>Sub-total</b>			<b>\$623,042</b>	<b>\$404,075</b>	<b>\$133,861</b>	<b>\$25,559</b>	<b>\$12,474</b>	<b>\$11,300</b>	<b>\$27,800</b>	<b>\$7,959</b>	<b>\$15</b>	<b>\$0</b>
<b>Natural Gas Local Storage Expenses</b>													
841	Operating Labor & Expenses	LNGLPT	55	\$216,007	\$149,667	\$48,038	\$7,517	\$2,007	\$4,069	\$4,709	\$0	\$0	\$0
843	Maint Struc & Impro	LNGLPT	55	\$27,012	\$18,716	\$6,007	\$940	\$251	\$509	\$589	\$0	\$0	\$0
843	Maintenance of Gas Holders	LNGLPT	55	\$30,361	\$21,036	\$7,052	\$1,057	\$282	\$572	\$662	\$0	\$0	\$0
844	Maintenance of Vaporizing Equipment	LNGLPT	55	\$18,319	\$12,693	\$4,074	\$637	\$170	\$345	\$399	\$0	\$0	\$0
844	Maint Measur & Reg	LNGLPT	55	\$14,164	\$9,614	\$3,150	\$493	\$132	\$267	\$309	\$0	\$0	\$0
844	Other Gas Maintenance	LNGLPT	55	\$24,463	\$16,950	\$5,440	\$851	\$227	\$461	\$533	\$0	\$0	\$0
	<b>Sub-total</b>			<b>\$330,327</b>	<b>\$228,877</b>	<b>\$73,462</b>	<b>\$11,495</b>	<b>\$3,089</b>	<b>\$6,223</b>	<b>\$7,201</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Transmission</b>													
850	Oper Supervision & Engineering	PAVG	42	\$6,661	\$3,961	\$1,456	\$345	\$206	\$55	\$418	\$219	\$0	\$0

Puget Sound Energy  
Public Counsel Gas Class Cost of Service Study  
(Expenses)

Acct. No.	Account Description	Allocator	Alloc	Total	Residential (16,23,63)	Comm. & Indust (31,36,51,61)	Large Volume (41)	Interruptible (85)	Limited Interruptible (86)	Non- Exclusive Interruptible (87)	Transport & Contracts	CNG Service (50)	Rentals
856	Oper Mains Expenses	PAVG	42	\$203,391	\$120,935	\$44,465	\$10,544	\$6,299	\$1,675	\$12,768	\$6,693	\$13	\$0
857	Oper Meas & Reg Sta Exp	PAVG	42	\$98,459	\$58,543	\$21,525	\$5,104	\$3,049	\$811	\$6,181	\$3,240	\$6	\$0
862	Maint Structures & Improvements	PAVG	42	\$107,447	\$63,887	\$23,490	\$5,570	\$3,327	\$885	\$6,745	\$3,536	\$7	\$0
863	Maint Mains	PAVG	42	\$119,464	\$71,032	\$26,117	\$6,193	\$3,700	\$984	\$7,499	\$3,931	\$8	\$0
864	Maint Supv & Eng	PAVG	42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
865	Maint Structures	PAVG	42	\$11,353	\$6,750	\$2,482	\$589	\$352	\$93	\$713	\$374	\$1	\$0
867	Maint Other Equipment	PAVG	42	\$46,851	\$27,857	\$10,242	\$2,429	\$1,451	\$386	\$2,941	\$1,542	\$3	\$0
	<b>Sub-total</b>			<b>\$593,625</b>	<b>\$352,965</b>	<b>\$129,777</b>	<b>\$30,775</b>	<b>\$18,383</b>	<b>\$4,888</b>	<b>\$37,264</b>	<b>\$19,534</b>	<b>\$39</b>	<b>\$0</b>
<b>Distribution</b>													
870	Oper Supv & Engineering	DIST_OML	70	\$1,094,596	\$736,382	\$257,496	\$32,166	\$18,188	\$8,521	\$26,418	\$15,370	\$55	\$0
871	Oper Load Dispatching	COM1	34	\$164,312	\$80,741	\$30,909	\$10,366	\$9,541	\$2,571	\$20,626	\$9,541	\$18	\$0
874	Oper Mains & Services Exp	DMAINS_SEF	56	\$13,788,211	\$8,699,038	\$3,422,155	\$494,657	\$286,380	\$83,362	\$562,243	\$299,775	\$602	\$0
875	Oper Meas & Reg Sta Gen	PAVG	42	\$1,147,149	\$1,147,149	\$421,781	\$100,019	\$59,747	\$15,887	\$121,109	\$63,487	\$126	\$0
876	Oper Meas & Reg Sta Indus	INDUSMR	57	\$136,356	\$738	\$91,240	\$20,765	\$8,661	\$10,079	\$1,707	\$2,166	\$0	\$0
878	Oper Meter & House Reg	MRHREG	58	\$6,006,899	\$4,599,839	\$1,347,268	\$44,049	\$4,671	\$10,920	\$0	\$152	\$0	\$0
879	Oper Customer Install Exp	CUSINSTL	59	\$5,069,031	\$4,535,126	\$519,097	\$10,930	\$1,166	\$2,872	\$0	\$40	\$0	\$0
880	Oper Other Expense	DISTOM	69	\$2,293,002	\$1,608,271	\$493,624	\$57,618	\$31,329	\$10,621	\$59,725	\$31,751	\$63	\$0
881	Oper Rents Expense	DIR386	10	\$198,260	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$198,260
887	Maint Mains	DMAINS	60	\$4,099,979	\$2,437,821	\$896,336	\$212,549	\$126,961	\$33,769	\$257,384	\$134,908	\$270	\$0
889	Maint Meas & Reg Sta Gen	PAVG	42	\$77,538	\$46,103	\$16,951	\$4,020	\$2,401	\$638	\$4,867	\$2,552	\$5	\$0
890	Maint Meas & Reg Sta Ind	INDUSMR	57	\$201,941	\$1,102	\$136,123	\$30,979	\$12,921	\$15,038	\$2,547	\$3,231	\$0	\$0
892	Maint Services	DSERV	61	\$4,884,020	\$3,344,352	\$1,475,237	\$33,205	\$10,750	\$10,044	\$3,522	\$6,894	\$15	\$0
893	Maint Meters & House Reg	MRHREG	58	\$503,721	\$385,729	\$112,978	\$3,694	\$392	\$916	\$0	\$13	\$0	\$0
894	Maint Other Equipment	DMAINT	62	\$741,427	\$471,788	\$200,222	\$121,592	\$11,646	\$4,585	\$20,367	\$11,204	\$22	\$0
895	Direct Assign to Sales		11	\$1,217,081	\$18,967	\$900,667	\$151,511	\$51,158	\$80,867	\$13,178	\$45,713	\$0	\$0
	<b>Direct Assignment to Transport</b>		12	<b>\$115,162</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,427</b>	<b>\$57,146</b>	<b>\$290,490</b>	<b>\$10,877</b>	<b>\$45,713</b>	<b>\$0</b>	<b>\$0</b>
	<b>Sub-total</b>			<b>\$42,519,841</b>	<b>\$28,053,167</b>	<b>\$10,322,085</b>	<b>\$1,229,546</b>	<b>\$693,057</b>	<b>\$290,490</b>	<b>\$1,104,560</b>	<b>\$626,797</b>	<b>\$1,890</b>	<b>\$198,260</b>
<b>Customer Accounts Expense</b>													
901	Supervision - Customer Accounting	CUSTACC	71	\$150,341	\$131,393	\$13,599	\$1,029	\$1,716	\$333	\$1,134	\$1,109	\$28	\$0
902	Meter Reading Expense SALES		18	\$11,427,635	\$10,208,788	\$1,095,527	\$66,201	\$22,907	\$27,790	\$6,086	\$0	\$337	\$0
903	Meter Reading Expense TRANSPORT		19	\$54,046	\$0	\$0	\$675	\$26,640	\$0	\$5,058	\$21,672	\$0	\$0
904	Cust. Records & Collection Exp.	OTH903	20	\$10,600,566	\$9,792,521	\$782,024	\$19,869	\$148	\$5,940	\$0	\$0	\$44	\$0
904	Uncollectible Accounts	DIR904	21	\$938,024	\$695,043	\$242,981	\$0	\$0	\$0	\$0	\$0	\$0	\$0
904	Uncollectible Accounts - Gas Cost Rel	GASREV	21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
905	Misc. Customer Accounts Expense	DIR904	71	\$2,360	-\$2,063	-\$213	-\$16	\$0	\$0	-\$18	\$0	\$0	\$0
903	Direct Assign to Sales	CUSTACC	13	\$426,745	\$2,650	\$192,909	\$69,134	\$47,995	\$16,924	\$93,301	\$0	\$3,632	\$0
903	Direct Assignment to Transport		14	\$379,731	\$0	\$0	\$786	\$163,600	\$0	\$88,213	\$147,133	\$0	\$0
	<b>Sub-total</b>			<b>\$23,974,729</b>	<b>\$20,828,333</b>	<b>\$2,326,827</b>	<b>\$157,697</b>	<b>\$262,979</b>	<b>\$50,981</b>	<b>\$173,774</b>	<b>\$169,896</b>	<b>\$4,241</b>	<b>\$0</b>
<b>Customer Service &amp; Information Expenses</b>													
908	Customer Assistance Expense - DIR Sales		15	\$536,937	\$0	\$152,225	\$4,445	\$1,576	\$3,106	\$129	\$0	\$9,819	\$365,637
908	Customer Assistance Expense - DIR Transport		16	\$662	\$0	\$0	\$13	\$186	\$0	\$103	\$360	\$0	\$0
908	Customer Assistance Expenses	OTH908	22	\$106,824	\$98,679	\$7,884	\$201	\$60	\$60	\$0	\$0	\$0	\$0
909	Information, Instructional Advertising	CUSTXT	2	\$429,138	\$396,390	\$31,669	\$909	\$19	\$240	\$10	\$0	\$2	\$0
910	Misc. Cust. Serv. & Infor. Expenses	CST	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
908	Conservation Amortization	CUSTXT	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Sub-total</b>			<b>\$1,073,561</b>	<b>\$495,069</b>	<b>\$191,778</b>	<b>\$5,468</b>	<b>\$1,781</b>	<b>\$3,406</b>	<b>\$242</b>	<b>\$360</b>	<b>\$9,821</b>	<b>\$365,637</b>
<b>Sales Expense</b>													
912	Demonstrating and Selling -DIR	DIR_CNG	27	\$9,819	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,819	\$0





Puget Sound Energy  
Public Counsel Gas Class Cost of Service Study  
(Expenses)

Acct. No.	Account Description	Allocator	Alloc	Total	Residential (16,23,53)	Comm. & Indust (31,36,51,61)	Large Volume (41)	Interruptible (85)	Limited Interruptible (86)	Non- Exclusive Interruptible (87)	Transport & Contracts Service (50)	CNG Service (50)	Rentals
408	Other Taxes - Gas Cost Rel	GASREV	30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL TAXES OTHER THAN INCOME			\$28,153,873	\$17,685,595	\$6,655,591	\$954,979	\$548,733	\$195,152	\$977,936	\$530,963	\$5,467	\$599,457
	TOTAL EXPENSES			\$236,516,118	\$154,937,095	\$49,035,455	\$6,439,821	\$3,996,172	\$1,432,265	\$6,359,281	\$3,628,470	\$110,767	\$10,576,793
	INCOME TAXES & ITC												
	DIT, utility operating income	BASE	65	\$45,507,283									
	Provision for DIT - credit	BASE	65	-\$40,948,243									
	ITC adjustments	BASE	65	-\$450,709									
	FIT Current	BASE	65	\$18,389,214									
	FIT Current - Rate Incr. Rel	BASE	65										
	TOTAL INCOME TAXES & ITC			\$22,497,545									

Class Tax Amounts calculated and Not Allocated  
Class Tax Amounts calculated and Not Allocated  
Class Tax Amounts calculated and Not Allocated  
Class Tax Amounts calculated and Not Allocated

Puget Sound Energy  
Public Counsel Electric Class Cost of Service Study  
(Revenue)

Acct. No.	Account Description	Allocator	Alloc	Total	Residential (16,23,53)	Comm. & Indus. (31,36,51,61)	Large Volume (41)	Interruptible (85)	Limited Interruptible (86)	Non- Exclusive Interruptible (87)	Transport & Contracts	CNG Service (50)	Rentals
412	Lease Inc Everett Delta to NWP - Gas	PA_MAINS	43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
480,481	Gas Revenues	GASREV	30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
480,481	Res., Comm. & Indus. Sales	SALESREV	29	\$313,114,919	\$226,714,023	\$85,386,783	\$13,626,378	\$1,791,780	\$3,542,875	\$2,024,148	\$0	\$28,932	\$0
489	Rev From Transp. of Gas To Others	TRANSREV	31	\$12,556,941	\$0	\$0	\$103,087	\$4,765,304	\$0	\$3,779,628	\$3,908,922	\$0	\$0
	Other Operating Revenue	OTHREV	28	\$6,291,644	\$4,614,507	\$1,446,076	\$44,583	\$115,235	\$32,661	\$15,641	\$22,222	\$719	\$0
	Rental Revenue	DIR386	10	\$7,788,789	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,788,789
	<b>TOTAL REVENUE</b>			<b>\$339,762,293</b>	<b>\$231,328,530</b>	<b>\$66,832,859</b>	<b>\$13,774,048</b>	<b>\$6,672,319</b>	<b>\$3,575,536</b>	<b>\$5,819,417</b>	<b>\$3,931,144</b>	<b>\$29,651</b>	<b>\$7,788,789</b>

Puget Sound Energy  
Public Counsel Gas Class Cost of Service Study  
(Allocator Amounts)

Name	Description	Total	Residential (16,23.53)	Comm. & Indust (31,36,51,61)	Large Volume (41)	Interruptible (85)	Limited Interruptible (86)	Non- Exclusive Interruptible (87)	Transport & Contracts	CNG Service (50)	Rentals
1 CUST	Average Customers	717,603	662,728	52,948	1,354	107	402	27	34	3	0
2 CUSTXT	Customers (excl. transport)	717,480	662,728	52,948	1,352	31	402	16	0	3	0
3 DIR_CUSTXT	Customers (excl. transport)	717,480	662,728	52,948	1,352	31	402	16	0	3	0
4 MTRS_CUS	Customer Meters - Acc 381	125,159,053	95,841,709	28,071,513	917,806	97,334	227,531	0	3,160	0	0
5 MTRS_INST	Meters Installation - Acc 382	29,036,398	26,797,626	2,198,662	29,698	3,196	7,099	0	118	0	0
6 MTRS_385	Regulators - Acc 385	39,281,466	214,292	26,478,612	6,026,064	2,513,453	2,925,147	495,395	628,503	0	0
7 SERV	Services	963,603	662,728	292,338	6,580	0	1,954	0	0	3	0
8 DIR380	Distr. Plant - Services	2,483,352	0	0	0	1,250,386	21,395	409,673	801,898	0	0
9 DIR252	Cust. Advances in Aid of Construction	1	0.4884	0.5116	0	0	0	0	0	0	0
10 DIR386	Rental Property	1	18,987	900,668	151,511	51,158	80,867	13,178	0	713	1
11 DIR_DSALLES	Direct Distr. Assignment to Sales	115,162	0	0	1,427	57,146	0	10,877	45,713	0	0
12 DIR_DTRNSP	Direct Distr. Assignment to Transport	426,745	2,650	192,909	89,134	47,995	16,924	93,301	3,832	0	0
13 DIR_CASALES	Direct Cust. Acct. Assignment to Sales	379,732	0	0	786	163,600	0	68,213	147,133	0	0
14 DIR_CATRNSP	Direct Cust. Acct. Assignment to Transport	536,939	0	152,226	4,445	1,576	3,106	129	0	9,819	365,638
15 DIR_CSISALES	Direct Cust. Service Assignment to Sales	662	0	0	13	186	0	103	360	0	0
16 DIR_CSITRNSP	Direct Cust. Service Assignment to Transport	123	0	0	2	76	0	11	34	0	0
17 TRANSCUS	Transport Customers	11,229,543	10,058,624	1,079,413	65,227	22,570	27,381	5,996	332	0	0
18 SALES_902	Sales Meter Reading Costs	53,252	0	0	665	26,249	0	4,984	21,354	0	0
19 TRANS_902	Transport Meter Reading Costs	717,414	662,728	52,925	1,346	10	402	0	0	3	0
20 OTH903	Customer Allocator for 903 Net of Direct	717,433	662,728	52,948	1,352	0	402	0	0	3	0
21 DIR904	Uncollectibles	474,177	6,790	323,744	61,185	27,767	27,140	24,990	0	2,861	0
22 OTH908	Other Customer Assistance Expense	237,169	0	0	2,089	112,191	0	29,468	93,421	0	0
23 DIR920_SALES	Acc. 920 Direct Assignment to Sales	161,067	2,257	107,540	20,320	9,220	9,026	8,253	0	4,451	0
24 DIR920_TRNSPT	Acc. 920 Direct Assignment to Transport	48,562	0	0	318	22,366	0	6,938	18,941	0	0
25 DIR408_SALES	Acc. 408 Direct Assignment to Sales	1	0	0	0	0	0	0	0	1	0
26 DIR408_TRNSPT	Acc. 408 Direct Assignment to Transport	8,040,988	5,896,876	1,847,940	56,972	0	402	0	0	0	0
27 DIR_CNG	Direct Assignment to CNG	313,114,919	226,714,023	66,386,783	13,626,378	1,917,800	3,542,875	2,024,148	28,398	919	0
28 OTHREV	Other Operating Revenue	728,442,505	448,168,679	170,946,291	55,270,173	12,412,192	13,628,513	28,300,674	19,577	28,932	0
29 SALESREV	Sales Margin	12,566,941	0	0	103,087	4,765,304	0	3,779,628	3,908,922	96,406	0
30 GASREV	Gas Cost Recovery Revenue	1,054,114,365	674,882,702	236,933,074	68,999,638	18,969,276	17,171,388	34,104,450	3,928,499	125,338	0
31 TRANSREV	Revenue from Transportation for Others	325,671,860	226,714,023	65,386,783	13,729,465	6,557,084	3,542,875	5,803,776	3,908,922	28,932	0
32 SGTREV	Sales, Gas & Transportation Revenue	1,084,208,168	532,765,816	203,951,509	68,401,668	62,955,045	16,961,705	136,096,989	62,954,572	120,864	0
33 STREV	Sales & Transportation Revenue	873,001,720	532,765,816	203,951,509	68,000,772	15,516,566	16,961,705	35,650,498	0	120,864	0
34 COM1	Weather Normalized Volumes	1,000	0.6929	0.2224	0.0348	0.0093	0.0188	0.0218	0.0000	0.0000	0.0000
35 COM1XT_COM	Weather Normalized Volumes (excl. Transportation)	1,084,208,168	532,765,816	203,951,509	68,401,668	62,955,045	16,961,705	136,096,989	62,954,572	120,864	0
36 SEAS3_COM	Seasonal 3	6,277,490	4,404,322	1,578,429	288,986	8,704	12,359	4,516	0	174	0
37 COM1XT_COM	Weather Normalized Volumes	1,000	0.6478	0.2369	0.0618	0.0310	0.0145	0.0270	0.0000	0.0001	0.0000
38 PDAYXT_COM	Peak Day (excl. transport)	565,646,449	362,090,856	129,849,293	35,258,164	8,316,124	10,870,291	19,223,944	0	37,777	0
39 TFL_COM	TF-1 Allocator (Annual, Winter & Peak Day Sales)	1,000	0.6944	0.2489	0.0451	0.0030	0.0040	0.0046	0.0000	0.0000	0.0000
40 SEAS2_COM	Seasonal 2	1,033,284,953	614,384,654	225,696,317	53,587,153	31,996,868	8,510,545	0.0628	33,999,849	68,112	0
41 JPTF2_COM	TF-2 Allocator (Seasonal Sales & Peak Day x Transport)	6,451,760	4,404,322	1,578,429	272,563	50,606	12,359	59,530	73,786	174	0
42 PAVG	Peak and Average	6,277,490	4,404,322	1,578,429	288,986	8,704	12,359	4,516	0	174	0
43 PA_MAINS	Peak and Average for Mains	565,646,449	362,090,856	129,849,293	35,258,164	8,316,124	10,870,291	19,223,944	0	37,777	0
44 PDAY	Peak Day (Design Day)	1,000	0.6929	0.2224	0.0348	0.0093	0.0188	0.0218	0.0000	0.0000	0.0000
45 PDAYXT	Peak Day (excl. transport)	1,000	0.6944	0.2489	0.0451	0.0030	0.0040	0.0046	0.0000	0.0000	0.0000
46 SEAS2_DEM	Seasonal 2	873,001,720	532,765,816	203,951,509	68,000,772	15,516,566	16,961,705	35,650,498	0	120,864	0
47 SEAS3_DEM	Seasonal 3	6,277,490	4,404,322	1,578,429	288,986	8,704	12,359	4,516	0	174	0
48 JPTF2_DEM	TF-2 Allocator (Seas.Sales & Peak Day x Transport)	1,000	0.6929	0.2224	0.0348	0.0093	0.0188	0.0218	0.0000	0.0000	0.0000
49 DIRCNG	Direct Rate 50 (CNG)	1,000	0.6944	0.2489	0.0451	0.0030	0.0040	0.0046	0.0000	0.0000	0.0000
50 COM1XT_DEM	Weather Normalized Volumes x Transport	873,001,720	532,765,816	203,951,509	68,000,772	15,516,566	16,961,705	35,650,498	0	120,864	0
51 TFL_DEM	TF-1 Allocator (Annual, Winter & Peak Day Sales)	1	0.6478	0.2369	0.0618	0.0310	0.0145	0.0270	0.0000	0.0001	0.0000
52 PRODDT	Plant Accounts 311 and 320	6,287,362	4,411,248	1,580,911	269,409	8,718	12,378	4,523	0	175	0
53 DISTPT	Plant Accounts 376 - 385	1,946,762,635	1,256,152,665	467,190,656	66,544,240	37,311,502	12,912,066	63,326,904	37,250,962	73,842	0
54 STORPT	Storage Plant	19,043,195	13,194,634	4,235,079	662,683	176,906	338,763	415,129	0	0	0
55 LNGPLT	LNG Plant	14,070,650	9,749,192	3,129,196	489,640	130,711	265,081	306,729	0	0	0
56 DMAIN_SERV	Distribution Mains & Services Plant (Accounts 376 & 380)	1,602,615,909	1,004,122,946	397,760,125	57,484,446	33,286,159	9,689,198	63,343,993	34,843,087	69,955	0

Puget Sound Energy  
Public Counsel Gas Class Cost of Service Study  
(Allocator Amounts)

Name	Description	Total	Residential (15,23,53)	Comm. & Indust (31,36,51,61)	Large Volume (41)	Interruptible (85)	Limited Interruptible (86)	Non- Exclusive Interruptible (87)	Transport & Contracts	CNG Service (60)	Rentals
57 INDUSMR	Industrial Measurement & Regulation (Acct. 385)	34,078,629	185,909	22,971,515	5,227,911	2,180,546	2,537,711	429,780	545,258	0	0
58 MFRHREG	Meters & House Regulators (Accts. 381 & 383)	66,782,132	51,139,039	14,976,345	489,721	51,935	121,405	0	1,686	0	0
59 CUSINSTL	Customer Installation (Accts. 382 & 384)	186,779,008	167,106,171	19,127,227	402,739	42,949	98,453	0	1,470	0	0
60 DMAIN	Mains Plant (Account 376)	1,034,541,312	615,131,677	226,170,982	53,632,285	32,035,772	8,520,893	64,940,319	34,041,189	68,194	0
61 DSERV	Distribution Service Plant (Account 380)	568,074,597	388,991,269	171,589,143	3,862,161	1,250,387	1,168,304	409,673	801,898	1,761	0
62 DMANT	Distr. O&M Maintenance (Accounts 887 - 893)	9,767,199	6,215,107	2,637,625	284,447	153,425	60,406	269,300	147,598	290	0
63 PLT	Plant - Prod., Stor. (x JP Bal.), Trans., Distr.	2,061,663,392	1,304,504,519	483,939,082	69,081,811	38,239,377	13,760,847	71,188,404	37,860,647	75,039	43,013,666
64 GENPLT	General Plant	112,057,771	77,283,756	23,382,013	3,076,810	1,915,911	747,808	2,899,021	1,645,300	402,816	704,336
65 BASE	Rate Base	1,349,395,041	871,629,028	299,025,444	46,536,370	25,284,857	9,456,389	48,314,384	25,714,496	448,881	21,985,190
66 OML	O&M Labor Expense (excluding JP Balancing Exp)	26,985,527	19,286,959	5,252,684	663,801	440,388	175,512	577,636	347,875	17,089	253,562
67 PROD_OML	O&M Labor Expense (excluding JP Balancing Exp)	93,229	65,410	23,442	3,995	129	184	67	0	3	0
68 STOR_OML	Production O&M Labor Exp. (Accounts 717 - 742)	305,642	211,773	67,973	10,636	2,839	5,758	6,663	0	0	0
69 DIST_OML	Underground Storage O&M Labor (Excluding JP Bal.)	27,093,114	19,002,631	5,832,450	680,786	370,165	125,490	705,684	375,160	746	0
70 DIST_OML	Distribution O&M Operating Exp. (Accounts 871 - 879)	17,509,271	11,779,245	4,118,928	514,525	290,938	136,295	422,590	245,867	882	0
71 CUSTACC	Customer O&M Labor Exp. (Accounts 887 - 894)	23,039,064	20,135,352	2,084,060	157,713	263,006	50,986	173,792	169,914	4,241	0
72 MR_EXP	Customer Account Expenses (Accounts 902 - 904)	11,481,681	10,208,788	1,095,527	66,876	49,547	27,790	11,144	21,672	337	0
73 EXP903	Meter Reading Expenses	11,407,042	9,795,171	974,933	89,809	211,742	22,864	161,514	147,133	3,876	0
74 CSI	Customer Collection & Record Expenses (Account 903)	1,073,561	495,068	191,778	5,468	1,781	3,406	242	360	9,821	365,637
75 EXP912	Customer Service & Information Expenses (Accounts 908 & 909)	272,100	242,266	19,356	494	11	147	6	0	9,820	0
76 PLTXR	Demonstrating & Selling Expenses (Account 912)	2,024,020,883	1,307,143,836	484,949,456	69,420,673	38,551,256	13,844,875	71,862,627	38,172,523	75,638	0
77 NETPLT	Plant excluding Rentals	1,403,767,464	893,620,699	321,612,337	48,968,689	27,355,391	9,673,847	51,231,943	27,187,776	53,757	24,063,024
78 OM	Net Plant - Prod., Stor. (x JP Bal.), Trans., Distr. O&M Expenses Excluding Gas & A&G	70,294,588	51,129,412	13,384,494	1,514,061	1,010,470	378,794	1,391,816	835,736	25,910	563,896
79 STOR_OML	Underground Storage O&M Labor (Excluding JP Bal.)	305,642	211,773	67,973	10,636	2,839	5,758	6,663	0	0	0

Puget Sound Energy  
Public Counsel Gas Class Cost of Service Study  
(Allocator: Percents)

Name	Description	Total	Residential (16,23.53)	Comm. & Indust (31,36.51,61)	Large Volume Interruptible (41)	Interruptible (85)	Limited Interruptible (86)	Non- Exclusive Interruptible (87)	Transport & Contracts	CNG Service (60)	Rentals
1 CUST	Average Customers	100.0000%	92.3530%	7.3785%	0.1887%	0.0149%	0.0560%	0.0038%	0.0047%	0.0004%	0.0000%
2 CUSTXT	Customers (excl. transport)	100.0000%	92.3688%	7.3797%	0.1884%	0.0043%	0.0560%	0.0000%	0.0000%	0.0004%	0.0000%
3 DIR_CUSTXT	Customers (excl. transport)	100.0000%	92.3688%	7.3797%	0.1884%	0.0043%	0.0560%	0.0022%	0.0000%	0.0004%	0.0000%
4 MTRS_CUS	Customer Meters - Acc 381	100.0000%	76.5759%	22.4287%	0.7333%	0.0778%	0.1818%	0.0000%	0.0025%	0.0000%	0.0000%
5 MTRS_INST	Meters Installation - Acc 382	100.0000%	92.2898%	7.5721%	0.1023%	0.0110%	0.0244%	0.0000%	0.0004%	0.0000%	0.0000%
6 MTRS_385	Regulators - Acc 385	100.0000%	0.5455%	67.4074%	15.3407%	6.3986%	7.4466%	1.2611%	1.6000%	0.0000%	0.0000%
7 SERV	Services	100.0000%	68.7760%	30.3380%	0.6829%	0.0000%	0.2028%	0.0000%	0.0000%	0.0003%	0.0000%
8 DIR380	Distr. Plant - Services	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.8615%	16.4968%	32.2910%	0.0000%	0.0000%
9 DIR252	Cust. Advances in Aid of Construction	100.0000%	48.8400%	51.1600%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
10 DIR386	Rental Property	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
11 DIR_DSALLES	Direct Distr. Assignment to Sales	100.0000%	1.5600%	74.0022%	12.4487%	4.2033%	6.6443%	1.0828%	0.0000%	0.0586%	0.0000%
12 DIR_DTRNSP	Direct Distr. Assignment to Transport	100.0000%	0.0000%	0.0000%	1.2387%	49.8220%	0.0000%	9.4448%	39.6945%	0.0000%	0.0000%
13 DIR_CASALES	Direct Cust. Acct. Assignment to Sales	100.0000%	0.8210%	45.2047%	16.2003%	11.2468%	3.9658%	21.8634%	0.0000%	0.0000%	0.0000%
14 DIR_CATRNSP	Direct Cust. Acct. Assignment to Transport	100.0000%	0.0000%	0.0000%	0.2070%	43.0830%	0.0000%	17.9635%	38.7465%	0.0000%	0.0000%
15 DIR_CSISALES	Direct Cust. Service Assignment to Sales	100.0000%	0.0000%	28.3507%	0.8278%	0.2935%	0.5785%	0.0240%	0.0000%	1.8287%	88.0967%
16 DIR_CSITRNSP	Direct Cust. Service Assignment to Transport	100.0000%	0.0000%	0.0000%	1.9637%	28.0967%	0.0000%	15.5589%	54.3807%	0.0000%	0.0000%
17 TRANSCUS	Transport Customers	100.0000%	0.0000%	0.0000%	1.6260%	61.7886%	0.0000%	8.9431%	27.6423%	0.0000%	0.0000%
18 SALES_902	Sales Meter Reading Costs	100.0000%	89.3342%	9.5867%	0.5793%	0.2005%	0.2432%	0.0533%	0.0000%	0.0029%	0.0000%
19 TRANS_902	Transport Meter Reading Costs	100.0000%	0.0000%	0.0000%	1.2488%	49.2920%	0.0000%	9.3593%	40.0999%	0.0000%	0.0000%
20 OTH903	Customer Allocator for 903 Net of Direct	100.0000%	92.3773%	7.3772%	0.1876%	0.0014%	0.0560%	0.0000%	0.0000%	0.0004%	0.0000%
21 DIR904	Uncollectibles	100.0000%	74.0965%	25.9035%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
22 OTH908	Other Customer Assistance Expense	100.0000%	0.0000%	0.0000%	0.1884%	0.0000%	0.0560%	0.0000%	0.0000%	0.0004%	0.0000%
23 DIR920_SALES	Acct. 920 Direct Assignment to Sales	100.0000%	1.4320%	68.2749%	12.9034%	5.8558%	5.7236%	5.2702%	0.0000%	0.5401%	0.0000%
24 DIR920_TRNSPT	Acct. 920 Direct Assignment to Transport	100.0000%	0.0000%	0.0000%	0.8608%	47.3042%	0.0000%	12.4249%	39.3901%	0.0000%	0.0000%
25 DIR408_SALES	Acct. 408 Direct Assignment to Sales	100.0000%	1.4013%	66.7672%	12.6159%	5.7243%	5.6039%	5.1240%	0.0000%	2.7634%	0.0000%
26 DIR408_TRNSPT	Acct. 408 Direct Assignment to Transport	100.0000%	0.0000%	0.0000%	0.6548%	46.0545%	0.0000%	14.2869%	39.0037%	0.0000%	0.0000%
27 DIR_CNG	Direct Assignment to CNG	100.0000%	0.0000%	0.0000%	0.7086%	1.8316%	0.5191%	0.2486%	0.0000%	0.0000%	0.0000%
28 OTHREV	Other Operating Revenue	100.0000%	73.3434%	22.9841%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
29 SALESREV	Sales Margin	100.0000%	61.5242%	20.8827%	4.3519%	0.5722%	1.1315%	0.6465%	0.0000%	0.0922%	0.0000%
30 GASREV	Gas Cost Recovery Revenue	100.0000%	0.0000%	0.0000%	7.5874%	1.7039%	1.8709%	3.8851%	0.0027%	0.0132%	0.0000%
31 TRANSREV	Revenue from Transportation for Others	100.0000%	0.0000%	0.0000%	0.8210%	37.9496%	0.0000%	30.0999%	31.1296%	0.0000%	0.0000%
32 SGTREV	Sales, Gas & Transportation Revenue	100.0000%	64.0237%	22.3821%	6.5457%	1.7995%	1.6290%	3.2354%	0.3727%	0.0119%	0.0000%
33 STREV	Sales & Transportation Revenue	100.0000%	69.6143%	20.0775%	4.2157%	2.0134%	1.0879%	1.7821%	1.2003%	0.0089%	0.0000%
34 COM1	Weather Normalized Volumes	100.0000%	49.1387%	18.8111%	6.3089%	5.8065%	1.5644%	12.5527%	5.8065%	0.0111%	0.0000%
35 COM1XT_COM	Weather Normalized Volumes (excl. Transportation)	100.0000%	81.0269%	23.3621%	7.7893%	1.7767%	1.9429%	4.0883%	0.0000%	0.0138%	0.0000%
36 SEAS3_COM	Seasonal 3	100.0000%	69.2879%	22.2393%	3.4799%	0.9290%	1.8939%	2.1799%	0.0000%	0.0000%	0.0000%
37 COM1GS	Weather Normalized Volumes	100.0000%	49.1387%	18.8111%	6.3089%	5.8065%	1.5644%	12.5527%	5.8065%	0.0111%	0.0000%
38 PDAYXT_COM	Peak Day (excl. transport)	100.0000%	70.1606%	25.1443%	4.2849%	0.1387%	0.1969%	0.0719%	0.0000%	0.0028%	0.0000%
39 TF1_COM	TF-1 Allocator (Annual, Winter & Peak Day Sales)	100.0000%	64.7766%	6.1809%	1.1989%	1.4534%	1.4534%	2.6972%	0.0000%	0.0080%	0.0000%
40 SEAS2_COM	Seasonal 2	100.0000%	64.0136%	22.9559%	6.2333%	1.4702%	1.9217%	3.3986%	0.0000%	0.0067%	0.0000%
41 JPTF2_COM	TF-2 Allocator (Seasonal Sales & Peak Day x Transport)	100.0000%	69.4352%	24.8860%	4.5148%	0.2955%	0.4004%	0.4645%	0.0000%	0.0033%	0.0000%
42 PAVG	Peak and Average	100.0000%	59.4592%	21.8618%	5.1842%	3.0968%	0.8234%	6.2773%	3.2907%	0.0065%	0.0000%
43 PA_MAINS	Peak and Average for Mains	100.0000%	59.4594%	21.8620%	5.1842%	3.0966%	0.8236%	6.2772%	3.2905%	0.0066%	0.0000%

Puget Sound Energy  
Public Counsel Gas Class Cost of Service Study  
(Allocator Percents)

Name	Description	Total	Residential (16,23,53)	Comm. & Indust (31,36,51,61)	Large Volume Interruptible (41)	Interruptible (85)	Limited Interruptible (86)	Non- Exclusive Interruptible (87)	Transport & Contracts	CNG Service (50)	Rentals
44 PDAY	Peak Day (Design Day)	100.0000%	68.2654%	24.4651%	4.2245%	0.7844%	0.1916%	0.9227%	1.1437%	0.0027%	0.0000%
45 PDAYXT	Peak Day (excl. transport)	100.0000%	70.1606%	25.1443%	4.2849%	0.1387%	0.1969%	0.0719%	0.0000%	0.0028%	0.0000%
46 SEAS2_DEM	Seasonal 2	100.0000%	64.0136%	22.9559%	6.2333%	1.4702%	1.9217%	3.3986%	0.0000%	0.067%	0.0000%
47 SEAS3_DEM	Seasonal 3	100.0000%	69.2879%	22.2393%	3.4799%	0.2968%	1.8839%	2.1799%	0.0000%	0.0000%	0.0000%
48 JPTF2_DEM	TF-2 Allocator (Seas. Sales & Peak Day x Transport)	100.0000%	69.4352%	24.8860%	4.5148%	0.2968%	0.4004%	0.4645%	0.0000%	0.0033%	0.0000%
49 DIRONG	Direct Rate 50 (CNG)	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
50 COM1XT_DEM	Weather Normalized Volumes x Transport	100.0000%	61.0269%	23.3621%	7.7893%	1.7767%	1.9429%	4.0883%	0.0000%	0.0138%	0.0000%
51 TF1_DEM	TF-1 Allocator (Annual, Winter & Peak Day Sales)	100.0000%	64.7766%	23.6849%	6.1809%	1.1989%	1.4534%	2.6972%	0.0000%	0.0080%	0.0000%
52 PRODPT	Plant Accounts 311 and 320	100.0000%	70.1606%	25.1443%	4.2849%	0.1387%	0.1969%	0.0719%	0.0000%	0.0028%	0.0000%
53 DISTPT	Plant Accounts 376 - 385	100.0000%	64.5252%	23.9983%	3.4182%	1.9166%	0.6633%	3.5611%	0.0000%	0.0038%	0.0000%
54 STORPT	Storage Plant	100.0000%	69.2879%	22.2393%	3.4799%	0.2968%	1.8839%	2.1799%	0.0000%	0.0000%	0.0000%
55 LNGPLT	LNG Plant	100.0000%	69.2879%	22.2393%	3.4799%	0.2968%	1.8839%	2.1799%	0.0000%	0.0000%	0.0000%
56 DMAINS_SERV	Distribution Mains & Services Plant (Accounts 376 & 38)	100.0000%	62.6552%	22.2393%	3.4799%	0.2968%	1.8839%	2.1799%	0.0000%	0.0000%	0.0000%
57 INDUSMR	Industrial Measurement & Regulation (Acct. 385)	100.0000%	0.5455%	67.4074%	3.5875%	2.0770%	0.6046%	4.0777%	2.1741%	0.0044%	0.0000%
58 MRHREG	Meters & House Regulators (Accts. 381 & 383)	100.0000%	76.5759%	22.4287%	15.3407%	6.3986%	7.4466%	0.0000%	1.6000%	0.0000%	0.0000%
59 CUSINSTL	Customer Installation (Accts. 382 & 384)	100.0000%	89.4673%	10.2406%	0.2156%	0.0778%	0.1818%	0.0000%	0.0025%	0.0000%	0.0000%
60 DMAINS	Mains Plant (Account 376)	100.0000%	59.4594%	21.8620%	5.1842%	0.2156%	0.5236%	0.0000%	0.0008%	0.0000%	0.0000%
61 DSERV	Distribution Service Plant (Account 380)	100.0000%	68.4754%	30.2054%	0.6799%	3.0966%	0.8236%	6.2722%	3.2905%	0.0066%	0.0000%
62 DMAINT	Distr. O&M Maintenance (Accounts 887 - 893)	100.0000%	63.6324%	27.0049%	2.9123%	1.5708%	0.6185%	0.0721%	0.1412%	0.003%	0.0000%
63 PLT	Plant - Prod., Stor. (x JP Bal.), Trans., Distr.	100.0000%	63.2744%	23.4732%	3.3508%	1.8548%	0.6675%	3.4530%	1.8364%	0.0036%	2.0864%
64 GENPLT	General Plant	100.0000%	68.9678%	20.8680%	2.7457%	1.7098%	0.6673%	2.5871%	1.4683%	0.3595%	0.6285%
65 BASE	Rate Base	100.0000%	64.5941%	22.1600%	3.4487%	1.9479%	0.7008%	3.5604%	1.9056%	0.0333%	1.6293%
66 OML	O&M Labor Expense (excluding JP Balancing Exp.)	100.0000%	71.3974%	19.4648%	2.4228%	1.6319%	0.6504%	2.1405%	1.2891%	0.0633%	0.9397%
67 PROD_OML	Production O&M Labor Exp. (Accounts 717 - 742)	100.0000%	70.1606%	25.1443%	4.2849%	0.1387%	0.1969%	0.0719%	0.0000%	0.0028%	0.0000%
68 STOR_OML	Underground Storage O&M Labor (Excluding JP Bal.)	100.0000%	69.2879%	22.2393%	3.4799%	0.2968%	1.8839%	2.1799%	0.0000%	0.0000%	0.0000%
69 DISTOM	Distribution O&M Operating Exp. (Accounts 871 - 879)	100.0000%	70.1382%	21.5274%	2.5128%	1.3663%	0.4632%	2.6047%	1.3847%	0.0028%	0.0000%
70 DIST_OML	Distribution O&M Labor Exp. (Accounts 871 - 894)	100.0000%	67.2743%	23.5243%	2.9886%	1.6616%	0.7784%	2.4135%	1.4042%	0.0028%	0.0000%
71 CUSTACC	Customer Account Expense (Accounts 902 - 904)	100.0000%	87.3966%	9.0458%	0.6845%	1.1416%	0.2213%	0.7543%	0.7375%	0.0184%	0.0000%
72 MR_EXP	Meter Reading Expenses	100.0000%	88.9137%	9.5415%	0.5825%	0.4315%	0.2420%	0.0871%	0.1888%	0.0029%	0.0000%
73 EXP903	Customer Collection & Record Expenses (Account 903)	100.0000%	85.8695%	8.5465%	0.7873%	1.8562%	0.2004%	1.4159%	1.2896%	0.0340%	0.0000%
74 CSI	Customer Service & Information Expense (Accounts 901)	100.0000%	46.1146%	17.8638%	0.5093%	0.1659%	0.3173%	0.0225%	0.0335%	0.9148%	34.0583%
75 EXP912	Demonstrating & Selling Expenses (Account 912)	100.0000%	89.0356%	7.1134%	0.1816%	0.0042%	0.0540%	0.0021%	0.0000%	3.6090%	0.0000%
76 PLTXR	Plant excluding Rentals	100.0000%	64.5815%	23.9577%	3.4298%	1.9047%	0.6840%	3.5505%	1.8860%	0.0037%	0.0000%
77 NETPLT	Net Plant - Prod., Stor. (x JP Bal.), Trans., Distr.	100.0000%	63.6587%	22.9107%	3.4884%	1.9487%	0.6881%	3.6496%	1.9386%	0.0038%	1.7142%
78 OM	O&M Expenses Excluding Gas & A&G	100.0000%	72.7981%	19.0588%	2.1557%	1.4387%	0.5393%	1.9817%	1.1899%	0.0369%	0.8029%
79 STOR_OML	Underground Storage O&M Labor (Excluding JP Bal.)	100.0000%	69.2879%	22.2393%	3.4799%	0.2968%	1.8839%	2.1799%	0.0000%	0.0000%	0.0000%

Puget Sound Energy  
 Public Counsel Gas Class Cost of Service Study  
 (Salaries & Wages)

Acct. No.	Account Description	Allocator	Alloc	Total	Residential (16,23.53)	Comm. & Indust (31,36.51,61)	Large Volume (41)	Interruptible (85)	Limited Interruptible (86)	Non- Exclusive Interruptible (87)	Transport & CNG Service Contracts (50)	Rentals
<b>Labor O &amp; M Expenses</b>												
<b>Production Expense - Labor</b>												
710	Oper. Supervision and Engineering	PROD_OML	67	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
717	LPG Expenses	PDAYXT	45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
735	Misc. Production Expenses	PDAYXT	45	\$1,959	\$1,374	\$493	\$84	\$3	\$4	\$0	\$0	\$0
741	Maint. Structures and Improvements	PDAYXT	45	\$36,564	\$24,962	\$8,942	\$1,924	\$49	\$70	\$26	\$0	\$1
742	Maint. Production Equipment	PDAYXT	45	\$56,706	\$39,084	\$14,007	\$2,387	\$77	\$110	\$40	\$0	\$0
	<b>Sub-total</b>			<b>\$93,229</b>	<b>\$65,410</b>	<b>\$23,442</b>	<b>\$3,995</b>	<b>\$129</b>	<b>\$184</b>	<b>\$67</b>	<b>\$0</b>	<b>\$3</b>
<b>0 Other Gas Supply Expenses</b>												
807	Purchased Gas Expense	COM1	34	\$131,374	\$64,555	\$24,713	\$8,288	\$7,628	\$2,055	\$16,491	\$7,628	\$15
807	Purchased Gas Expense	COM1XT_COI	35	\$372,009	\$227,026	\$66,909	\$28,977	\$6,609	\$7,228	\$15,209	\$0	\$52
	<b>Sub-total</b>			<b>\$503,383</b>	<b>\$291,581</b>	<b>\$111,622</b>	<b>\$37,265</b>	<b>\$14,238</b>	<b>\$9,283</b>	<b>\$31,700</b>	<b>\$7,628</b>	<b>\$66</b>
<b>Natural Gas Underground Storage - Labor</b>												
<b>0 JP Storage Balancing - DIR</b>												
814	Operation Supv & Eng	COM1	34	\$100,054	\$49,165	\$18,821	\$6,312	\$5,810	\$1,565	\$12,959	\$5,810	\$11
818	Oper Compressor Sta Exp	STORPT	68	\$49,095	\$34,017	\$10,918	\$1,708	\$456	\$925	\$1,070	\$0	\$0
841	Operating Labor & Expenses	STORPT	54	\$75,385	\$52,233	\$16,765	\$2,623	\$700	\$1,420	\$1,643	\$0	\$0
830	Maint Supv & Engineering	STORPT	54	\$89,705	\$62,155	\$19,950	\$3,122	\$833	\$1,690	\$1,956	\$0	\$0
834	Maint Compressor Sta Equip	STORPT	54	\$49,535	\$34,322	\$11,016	\$1,724	\$460	\$933	\$1,080	\$0	\$0
835	Maint M&R Sta Equip	STORPT	54	\$88,886	\$61,587	\$19,768	\$3,093	\$826	\$1,675	\$1,938	\$0	\$0
	<b>Sub-total</b>			<b>\$454,791</b>	<b>\$294,955</b>	<b>\$97,712</b>	<b>\$18,657</b>	<b>\$9,105</b>	<b>\$8,248</b>	<b>\$20,292</b>	<b>\$5,810</b>	<b>\$11</b>
<b>Natural Gas Local Storage - Labor</b>												
843	Maint Struc & Impro	LNGLPT	55	\$8,929	\$6,187	\$1,986	\$311	\$83	\$168	\$195	\$0	\$0
843	Maintenance of Gas Holders	LNGLPT	55	\$8,929	\$6,187	\$1,986	\$311	\$83	\$168	\$195	\$0	\$0
844	Maintenance of Vaporizing Equipment	LNGLPT	55	\$8,929	\$6,187	\$1,986	\$311	\$83	\$168	\$195	\$0	\$0
844	Maint Measur & Reg	LNGLPT	55	\$8,929	\$6,187	\$1,986	\$311	\$83	\$168	\$195	\$0	\$0
	<b>Sub-total</b>			<b>\$44,645</b>	<b>\$30,934</b>	<b>\$9,929</b>	<b>\$1,554</b>	<b>\$415</b>	<b>\$841</b>	<b>\$973</b>	<b>\$0</b>	<b>\$0</b>
<b>Transmission - Labor</b>												
856	Oper Meas Expenses	PAYG	42	\$91,073	\$54,151	\$19,910	\$4,721	\$2,820	\$750	\$5,717	\$2,897	\$6
857	Oper Meas & Reg Sta Exp	PAYG	42	\$67,854	\$40,345	\$14,834	\$3,518	\$2,101	\$559	\$4,259	\$2,233	\$4
862	Maint Structures & Improvements	PAYG	42	\$33,804	\$20,100	\$7,390	\$1,752	\$1,047	\$278	\$2,122	\$1,112	\$2
863	Maint Supv & Eng	PAYG	42	\$34,265	\$20,374	\$7,491	\$1,776	\$1,061	\$282	\$2,151	\$1,128	\$2
865	Maint Structures	PAYG	42	\$7,865	\$4,676	\$1,719	\$408	\$244	\$65	\$494	\$259	\$2
867	Maint Other Equipment	PAYG	42	\$25,309	\$15,049	\$5,533	\$1,312	\$784	\$208	\$1,589	\$833	\$1
	<b>Sub-total</b>			<b>\$260,170</b>	<b>\$154,695</b>	<b>\$56,878</b>	<b>\$13,488</b>	<b>\$8,057</b>	<b>\$2,142</b>	<b>\$16,332</b>	<b>\$8,561</b>	<b>\$17</b>
<b>Distribution - Labor</b>												
870	Oper Supv & Engineering	DIST_OML	70	\$542,210	\$364,768	\$127,551	\$15,933	\$9,009	\$4,221	\$13,086	\$7,614	\$27
871	Oper Load Dispatching	COM1	34	\$140,260	\$66,922	\$26,384	\$8,649	\$8,144	\$2,194	\$17,606	\$8,144	\$16
874	Oper Meas & Services Exp	DMAINS_SER	56	\$4,903,663	\$3,072,026	\$1,216,912	\$175,899	\$101,836	\$29,643	\$195,933	\$106,599	\$214
875	Oper Meas & Reg Sta Gen	PAYG	42	\$1,164,132	\$692,184	\$254,500	\$60,351	\$36,051	\$9,586	\$73,076	\$38,308	\$76
876	Oper Meas & Reg Sta Indus	INDUSMR	57	\$82,668	\$451	\$56,724	\$12,682	\$5,290	\$6,156	\$1,043	\$1,323	\$0
878	Oper Meas & House Reg	MRHREG	58	\$3,358,910	\$2,572,117	\$755,359	\$24,631	\$2,612	\$6,106	\$0	\$0	\$0
879	Oper Customer Install Exp	CUSINSTL	59	\$3,658,765	\$3,273,399	\$374,678	\$7,889	\$841	\$1,929	\$0	\$29	\$0
880	Oper Other Expense	DISTOM	69	\$485,905	\$340,805	\$124,805	\$12,210	\$6,639	\$2,251	\$12,656	\$6,728	\$13
887	Maint Meas	DMAINS	60	\$1,376,023	\$818,175	\$300,826	\$71,335	\$42,610	\$11,333	\$86,376	\$45,278	\$91
889	Maint Meas & Reg Sta Gen	PAYG	42	\$19,736	\$11,735	\$4,315	\$1,023	\$611	\$163	\$1,239	\$649	\$1
890	Maint Meas & Reg Sta Ind	INDUSMR	57	\$143,352	\$782	\$96,630	\$21,991	\$9,172	\$10,675	\$1,808	\$2,294	\$0

