

PUGET SOUND ENERGY
OPERATING EXPENSE - ELECTRIC
FOR TWELVE MONTHS ENDED DECEMBER 31, 2010
2011 GENERAL RATE CASE SUPPLEMENTAL FILING

LINE NO.	DESCRIPTION	ACTUAL	RESTATED	ADJUSTMENT
1	OPERATING EXPENSES			
2	REMOVE DEFERRAL OF MINT FARM COSTS	(12) \$ (3,790,493)	\$ -	\$ 3,790,493
3	REMOVE DEFERRAL OF WILD HORSE EXPANSION COSTS	(11) (1,569,757)	-	1,569,757
4	LAI D OFF EMPLOYEES:			
5	OTHER PRODUCTION EXPENSES	(2) 77,825	-	(77,825)
6	DISTRIBUTION	112,534	-	(112,534)
7	ADMIN & GENERAL	34,160	-	(34,160)
8	RESTATED EXECUTIVE SALARY	502,917	(2) 122,640	(380,277)
9	BENEFITS ON THE ABOVE WAGE ADJUSTMENTS	198,812	-	(198,812)
10	PAYROLL TAXES ON THE ABOVE WAGE ADJUSTMENTS	29,687	1,910	(27,777)
11	TO ADJUST FERC LAND USE FEE ACCRUAL	(10) (315,680)	(10) 340,291	655,971
12	REMOVE NON-BUSINESS OR NON-UTILITY RELATED EXPENSI	(9C) 63,989	(9C) 47,110	(16,880)
13	RECLASS FROM POWER COST FERC 557 TO A&G	0 (16) 1,464,898	1,464,898	1,464,898
14	INCREASE(DECREASE) IN EXPENSE	\$ (4,656,006)	\$ 1,976,848	\$ 6,632,854
15				
16	INCREASE (DECREASE) FIT @ 35%		35.00%	(2,321,499)
17				
18	INCREASE (DECREASE) NOI			\$ (4,311,355)

Note: Amounts presented in bold italic have changed since the June 13 original filing.

Laid Off Employees + CEO
 DIRECT LABOR + PTO
 Year 2010

Laid Off Employees

	Electric	Gas	Total
Other Production Expenses	\$ (4) 77,825 (1)	\$ -	\$ 77,825
Transmission	4,791	-	4,791
Distribution	106,041	72,706	178,747
Customer Accounts	(5) (223)	(177)	(400)
Customer Service	1,924	356	2,280
Admin & General	34,160	17,150	51,310
Total Direct Labor	\$ 224,519	\$ 90,035	\$ 314,553
OH Benefits	(5) 58,407 (A)	28,366	86,773
OH, Payroll Taxes	17,494 (B)	8,809	26,303
Total Laid Off Employees' Direct Labor & OH's	\$ 300,420	\$ 127,210	\$ 427,630

CEO

OLD EXECUTIVE OFFICER'S SALARY and PTO	(5) 502,917 (1)	253,236	756,153
NEW CEO INCREASE IN SALARY	(3) 122,640	61,753	184,393
RESTATED EXECUTIVE SALARY	380,277	191,482	571,760
Add: OLD EXECUTIVE OFFICER'S OH, Benefits	(5) 140,405 (A)	68,189	208,594
Add: OLD EXECUTIVE OFFICER'S OH, Payroll Taxes	12,193 (B)	6,140	18,333
Subtract: NEW CEO INCREASE IN SALARY, Payroll Taxes	(3) 1,910 (C)	962	2,872
TOTAL Change in Executive Direct Labor & OH's	\$ 530,965	\$ 264,849	\$ 795,814

$$\Sigma (A) = \$198,812 \quad (1)$$

$$\Sigma (B) - (C) = 27,777$$

Assessment Group
fiscal year/period

Direct Labor
001/2010 -
012/2010

Variables

6 16% Allocation

Assessment Group	Direct Labor	DL+ PTO OH	Electric, %	Gas, %	Electric, \$	Gas, \$	Total
	Amount						
FERC Account	\$						
535	O&M	312	362	100.00%	362	-	362
537	O&M	49,511	57,433	100.00%	57,433	-	57,433
539	O&M	325	376	100.00%	376	-	376
541	O&M	808	937	100.00%	937	-	937
542	O&M	194	225	100.00%	225	-	225
543	O&M	19	22	100.00%	22	-	22
544	O&M	565	656	100.00%	656	-	656
545	O&M	12,121	14,060	100.00%	14,060	-	14,060
548	O&M	16	19	100.00%	19	-	19
549	O&M	(4)	(4)	100.00%	(4)	-	(4)
552	O&M	1,609	1,866	100.00%	1,866	-	1,866
553	O&M	11	13	100.00%	13	-	13
556	O&M	1,603	1,860	100.00%	1,860	-	1,860
560	O&M	387	449	100.00%	449	-	449
5612	O&M	1,691	1,961	100.00%	1,961	-	1,961
562	O&M	159	185	100.00%	185	-	185
563	O&M	41	48	100.00%	48	-	48
570	O&M	1,196	1,387	100.00%	1,387	-	1,387
571	O&M	656	761	100.00%	761	-	761
580	O&M	6,941	8,051	100.00%	8,051	-	8,051
581	O&M	1,031	1,196	100.00%	1,196	-	1,196
582	O&M	2,847	3,303	100.00%	3,303	-	3,303
583	O&M	453	526	100.00%	526	-	526
584	O&M	81	94	100.00%	94	-	94
585	O&M	11,272	13,076	100.00%	13,076	-	13,076
586	O&M	25	29	100.00%	29	-	29
587	O&M	768	890	100.00%	890	-	890
588	O&M	13,985	16,223	100.00%	16,223	-	16,223
590	O&M	404	468	100.00%	468	-	468
592	O&M	12,394	14,377	100.00%	14,377	-	14,377
593	O&M	22,813	26,463	100.00%	26,463	-	26,463
594	O&M	2,251	2,611	100.00%	2,611	-	2,611
595	O&M	20	23	100.00%	23	-	23
596	O&M	16,131	18,711	100.00%	18,711	-	18,711
870	O&M	4,310	5,000	100.00%	-	5,000	5,000
874	O&M	37,809	43,859	100.00%	-	43,859	43,859
875	O&M	74	86	100.00%	-	86	86
878	O&M	42	49	100.00%	-	49	49
880	O&M	4,832	5,605	100.00%	-	5,605	5,605
887	O&M	13,894	16,117	100.00%	-	16,117	16,117
889	O&M	315	365	100.00%	-	365	365
892	O&M	923	1,071	100.00%	-	1,071	1,071

77,825 (2)

4,791 (2)

106,041 (2)

Assessment Group		Direct Labor	DL+ PTO OH	Electric, %	Gas, %	Electric, \$	Gas, \$	Total
893	O&M	478	554	100.00%		-	554	554
903C	O&M	(372)	(431)	58.96%	41.04%	(254)	(177)	(431)
903E	O&M	27	32	100.00%		32	-	32
909C	O&M	748	868	58.96%	41.04%	512	356	868
912E	O&M	1,021	1,185	100.00%		1,185	-	1,185
916E	O&M	197	228	100.00%		228	-	228
920C	O&M	44,147	51,210	66.51%	33.49%	34,060	17,150	51,210
935E	O&M	87	100	100.00%		100	-	100

Total Direct Labor		271,167	314,553			224,519	90,035	314,553
OH, Benefits	32%	86,773		67.31%	32.69%	58,407	28,366	86,773
OH, Payroll Taxes	9.7%	26,303		66.51%	33.49%	17,494	8,809	26,303
Total Direct Labor Plus OH's								\$ 384,243

920C, Executive Salary

920C, Direct Labor	O&M	651,856		66.51%	33.49%	433,549	218,307	651,856
OH, PTO @ 16%		104,297		66.51%	33.49%	69,368	34,929	104,297
Direct Labor Plus PTO		756,153				502,917	253,236	756,153
Add:								
FICA - Medicare @ 1.45%		10,964		66.51%	33.49%	7,292	3,672	10,964
* Other Payroll Taxes		7,369		66.51%	33.49%	4,901	2,468	7,369
OH, Benefits @ 32%		208,594		67.31%	32.69%	140,405	68,189	208,594
Total Direct Labor Plus OH's						\$ 655,515	\$ 327,565	\$ 983,080

* Other Payroll Taxes, CEO	Cap	Rate	Total Impact
FICA - Soc Sec	106,800	6.20%	6,622
SUTA	37,300	1.89%	705
FUTA	7,000	0.60%	42
Total Other Payroll Taxes			\$ 7,369



PUGET SOUND ENERGY

MEMORANDUM

DATE: January 6, 2011

TO: Cost Center Managers
Operations Analysts

FROM: Jeremy Bowman, Accountant

RE: PSE Overhead Rates December 2010

The following is a list of Overhead Rates used during the December 2010 close (OH 1/3/11 on cost centers and 1/7/11 on orders) for PSE. Please note that changes from last month's memo are in bold face. If you have questions, you may call Della Cheung - Manager - General Accounting at 81-3790, or me at 81-2099.

Table with 5 columns: Description, Formula, Cost Element, Rate, Last Update/ these rates began with the close month. Rows include Labor (Employee Benefits, Payroll Taxes, PTO, Incentives), Administrative (PSE Facilities, Subsidiary Facilities, Gas Customer Field Service, Jackson Prairie, Sumas Pipeline, Merchandising, Contract & Non-utility), and Materials (Stores Overhead applied to materials issued to cost centers, Stores Overhead applied to small tools charged to cost centers, Stores Overhead applied to materials charged to orders, Generation Overhead, Stores Overhead applied to substation equipment issued through the King County Inventory).

Order 93020630 1900-Board related expenses-Co
 Report currency USD US Dollar

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Order	Document Number	Fiscal Year	Period	Document Header Text	Document type	Cost Element	Cost element name	Val.in rep.cur.	Posting Date
93020630	207576790	2010	1		RN	60330000	Emp. Exp.-Meals	1,006.24	1/29/2010
93020630	207576790	2010	1		RN	60330000	Emp. Exp.-Meals	95.40	1/29/2010
93020630	207576790	2010	1		RN	60330000	Emp. Exp.-Meals	5.82	1/29/2010
93020630	207633367	2010	2		RN	60330000	Emp. Exp.-Meals	1,389.04	2/26/2010
93020630	207633367	2010	2		RN	60330000	Emp. Exp.-Meals	5,481.12	2/26/2010
93020630	207699959	2010	3	Trsf P-Card fm 1900-1010	SA	60330000	Emp. Exp.-Meals	(1,389.04)	3/31/2010
93020630	207700112	2010	3		RN	60330000	Emp. Exp.-Meals	233.56	3/31/2010
93020630	207700112	2010	3		RN	60330000	Emp. Exp.-Meals	7,752.17	3/31/2010
93020630	207700112	2010	3		RN	60330000	Emp. Exp.-Meals	1,849.24	3/31/2010
93020630	207700112	2010	3		RN	60330000	Emp. Exp.-Meals	4,477.64	3/31/2010
93020630	207884605	2010	6		RN	60330000	Emp. Exp.-Meals	156.81	6/30/2010
93020630	208061786	2010	9		RN	60330000	Emp. Exp.-Meals	66.88	9/30/2010
93020630	208174845	2010	11		RN	60330000	Emp. Exp.-Meals	33.91	11/30/2010
93020630	208174845	2010	11		RN	60330000	Emp. Exp.-Meals	2,869.67	11/30/2010
93020630	208174845	2010	11		RN	60330000	Emp. Exp.-Meals	2,577.80	11/30/2010
93020630	208174845	2010	11		RN	60330000	Emp. Exp.-Meals	3,592.64	11/30/2010
93020630	208174845	2010	11		RN	60330000	Emp. Exp.-Meals	305.25	11/30/2010
93020630	208166687	2010	11		KE	60333000	Emp. Exp.-Mileage Re	12.00	11/22/2010
93020630	207576790	2010	1		RN	60335000	Emp Rel Exp-Lodging	270.49	1/29/2010
93020630	207700112	2010	3		RN	60335000	Emp Rel Exp-Lodging	270.49	3/31/2010
93020630	208166687	2010	11		KE	60390000	Emp. Exp.-Other	117.23	11/22/2010
93020630	207576790	2010	1		RN	60600000	Matl-Direct Purch	109.49	1/29/2010
93020630	207638681	2010	2	KAYE SMITH ACCRL	Z3	60600000	Matl-Direct Purch	100.17	2/28/2010
93020630	207638681	2010	2	KAYE SMITH ACCRL	Z3	60600000	Matl-Direct Purch	10.12	2/28/2010
93020630	207638681	2010	2	KAYE SMITH ACCRL	Z3	60600000	Matl-Direct Purch	375.94	2/28/2010
93020630	207638681	2010	2	KAYE SMITH ACCRL	Z3	60600000	Matl-Direct Purch	1,161.11	2/28/2010
93020630	207638681	2010	2	KAYE SMITH ACCRL	Z3	60600000	Matl-Direct Purch	65.32	2/28/2010
93020630	207638681	2010	2	KAYE SMITH ACCRL	Z3	60600000	Matl-Direct Purch	240.47	2/28/2010
93020630	207668207	2010	3	KAYE SMITH ACCRL	Z4	60600000	Matl-Direct Purch	(100.17)	3/12/2010
93020630	207668207	2010	3	KAYE SMITH ACCRL	Z4	60600000	Matl-Direct Purch	(10.12)	3/12/2010
93020630	207668207	2010	3	KAYE SMITH ACCRL	Z4	60600000	Matl-Direct Purch	(375.94)	3/12/2010
93020630	207668207	2010	3	KAYE SMITH ACCRL	Z4	60600000	Matl-Direct Purch	(1,161.11)	3/12/2010
93020630	207668207	2010	3	KAYE SMITH ACCRL	Z4	60600000	Matl-Direct Purch	(65.32)	3/12/2010
93020630	207668207	2010	3	KAYE SMITH ACCRL	Z4	60600000	Matl-Direct Purch	(240.47)	3/12/2010
93020630	207657082	2010	3		RN	60600000	Matl-Direct Purch	100.17	3/5/2010
93020630	207657082	2010	3		RN	60600000	Matl-Direct Purch	10.12	3/5/2010
93020630	207657082	2010	3		RN	60600000	Matl-Direct Purch	375.94	3/5/2010
93020630	207657082	2010	3		RN	60600000	Matl-Direct Purch	1,161.11	3/5/2010
93020630	207657082	2010	3		RN	60600000	Matl-Direct Purch	65.32	3/5/2010
93020630	207657082	2010	3		RN	60600000	Matl-Direct Purch	240.47	3/5/2010
93020630	207700039	2010	3		RN	60600000	Matl-Direct Purch	97.55	3/31/2010
93020630	207700039	2010	3		RN	60600000	Matl-Direct Purch	9.14	3/31/2010
93020630	207700039	2010	3		RN	60600000	Matl-Direct Purch	246.65	3/31/2010
93020630	207700039	2010	3		RN	60600000	Matl-Direct Purch	7.03	3/31/2010
93020630	207700039	2010	3		RN	60600000	Matl-Direct Purch	42.71	3/31/2010
93020630	207700112	2010	3		RN	60600000	Matl-Direct Purch	47.07	3/31/2010
93020630	207700112	2010	3		RN	60600000	Matl-Direct Purch	69.62	3/31/2010
93020630	207884605	2010	6		RN	60600000	Matl-Direct Purch	89.00	6/30/2010
93020630	208119221	2010	10		RN	60600000	Matl-Direct Purch	1,946.80	10/29/2010
93020630	207576998	2010	1		RN	60700000	Office Supplies/Svcs	3,720.96	1/29/2010
93020630	208174845	2010	11		RN	60700000	Office Supplies/Svcs	13.12	11/30/2010
93020630	208174845	2010	11		RN	60850000	Lse/Rnt-Gen Equipmnt	89.25	11/30/2010
93020630	208243055	2010	12	Lease reclassification	SA	60850000	Lse/Rnt-Gen Equipmnt	(89.25)	12/31/2010
93020630	208243055	2010	12	Lease reclassification	SA	60850100	Lse/Rnt-Gen Equ-Canc	89.25	12/31/2010
93020630	207576790	2010	1		RN	61600000	Postage & Delivery C	69.62	1/29/2010
93020630	207576790	2010	1		RN	61600000	Postage & Delivery C	90.86	1/29/2010
93020630	207576730	2010	1		RN	61600000	Postage & Delivery C	11.74	1/29/2010
93020630	207576730	2010	1		RN	61600000	Postage & Delivery C	62.47	1/29/2010
93020630	207576730	2010	1		RN	61600000	Postage & Delivery C	10.06	1/29/2010
93020630	207633367	2010	2		RN	61600000	Postage & Delivery C	39.83	2/26/2010
93020630	207633356	2010	2		RN	61600000	Postage & Delivery C	29.47	2/26/2010
93020630	207633356	2010	2		RN	61600000	Postage & Delivery C	29.90	2/26/2010
93020630	207633356	2010	2		RN	61600000	Postage & Delivery C	29.47	2/26/2010
93020630	207633356	2010	2		RN	61600000	Postage & Delivery C	29.90	2/26/2010
93020630	207633356	2010	2		RN	61600000	Postage & Delivery C	29.47	2/26/2010
93020630	207633356	2010	2		RN	61600000	Postage & Delivery C	9.62	2/26/2010
93020630	207633356	2010	2		RN	61600000	Postage & Delivery C	23.38	2/26/2010
93020630	207633356	2010	2		RN	61600000	Postage & Delivery C	20.70	2/26/2010
93020630	207633356	2010	2		RN	61600000	Postage & Delivery C	80.46	2/26/2010
93020630	207633356	2010	2		RN	61600000	Postage & Delivery C	9.62	2/26/2010
93020630	207633356	2010	2		RN	61600000	Postage & Delivery C	80.46	2/26/2010
93020630	207700104	2010	3		RN	61600000	Postage & Delivery C	11.43	3/31/2010
93020630	207700112	2010	3		RN	61600000	Postage & Delivery C	24.40	3/31/2010
93020630	207705271	2010	3	P Card 1st Qtr 10 Acrl Pa	Z3	61600000	Postage & Delivery C	11.43	3/31/2010
93020630	207731079	2010	4	P Card 1st Qtr 10 Acrl Pa	Z4	61600000	Postage & Delivery C	(11.43)	4/13/2010
93020630	207763447	2010	4		RN	61600000	Postage & Delivery C	137.01	4/30/2010
93020630	207763442	2010	4		RN	61600000	Postage & Delivery C	11.43	4/30/2010
93020630	207763442	2010	4		RN	61600000	Postage & Delivery C	80.09	4/30/2010
93020630	207763442	2010	4		RN	61600000	Postage & Delivery C	25.15	4/30/2010
93020630	207763442	2010	4		RN	61600000	Postage & Delivery C	11.53	4/30/2010

Order 93020630 1900-Board related expenses-Co
 Report currency USD US Dollar

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Order	Document Number	Fiscal Year	Period	Document Header Text	Document type	Cost Element	Cost element name	Val.in rep.cur.	Posting Date
93020630	207822228	2010	5		RN	61600000	Postage & Delivery C	24.40	5/28/2010
93020630	207822228	2010	5		RN	61600000	Postage & Delivery C	24.40	5/28/2010
93020630	207822228	2010	5		RN	61600000	Postage & Delivery C	62.47	5/28/2010
93020630	207822228	2010	5		RN	61600000	Postage & Delivery C	115.21	5/28/2010
93020630	207884548	2010	6		RN	61600000	Postage & Delivery C	13.80	6/30/2010
93020630	207884548	2010	6		RN	61600000	Postage & Delivery C	13.55	6/30/2010
93020630	207942265	2010	7		RN	61600000	Postage & Delivery C	21.64	7/30/2010
93020630	208003529	2010	8		RN	61600000	Postage & Delivery C	42.37	8/31/2010
93020630	208061767	2010	9		RN	61600000	Postage & Delivery C	30.11	9/30/2010
93020630	208061767	2010	9		RN	61600000	Postage & Delivery C	24.51	9/30/2010
93020630	208119221	2010	10		RN	61600000	Postage & Delivery C	21.77	10/29/2010
93020630	208174831	2010	11		RN	61600000	Postage & Delivery C	32.16	11/30/2010
93020630	208174831	2010	11		RN	61600000	Postage & Delivery C	31.50	11/30/2010
93020630	208174845	2010	11		RN	61600000	Postage & Delivery C	42.37	11/30/2010
93020630	208174845	2010	11		RN	61600000	Postage & Delivery C	62.44	11/30/2010
93020630	208174845	2010	11		RN	61600000	Postage & Delivery C	21.41	11/30/2010
93020630	208239592	2010	12		RN	61600000	Postage & Delivery C	7.75	12/30/2010
93020630	208239592	2010	12		RN	61600000	Postage & Delivery C	24.74	12/30/2010
93020630	207762640	2010	4		RN	61700000	Printing Expense	13.34	4/30/2010
93020630	207827004	2010	5	KAYE SMITH ACCRL	Z3	61700000	Printing Expense	247.75	5/31/2010
93020630	207827004	2010	5	KAYE SMITH ACCRL	Z3	61700000	Printing Expense	1,489.79	5/31/2010
93020630	207827004	2010	5	KAYE SMITH ACCRL	Z3	61700000	Printing Expense	522.40	5/31/2010
93020630	207854602	2010	6	KAYE SMITH ACCRL	Z4	61700000	Printing Expense	(247.75)	6/11/2010
93020630	207854602	2010	6	KAYE SMITH ACCRL	Z4	61700000	Printing Expense	(1,489.79)	6/11/2010
93020630	207854602	2010	6	KAYE SMITH ACCRL	Z4	61700000	Printing Expense	(522.40)	6/11/2010
93020630	207884835	2010	6		RN	61700000	Printing Expense	10.64	6/30/2010
93020630	207845441	2010	6		RN	61700000	Printing Expense	247.75	6/4/2010
93020630	207845441	2010	6		RN	61700000	Printing Expense	1,489.78	6/4/2010
93020630	207845441	2010	6		RN	61700000	Printing Expense	522.40	6/4/2010
93020630	207942230	2010	7		RN	61700000	Printing Expense	265.93	7/30/2010
93020630	207942230	2010	7		RN	61700000	Printing Expense	377.39	7/30/2010
93020630	207942230	2010	7		RN	61700000	Printing Expense	35.48	7/30/2010
93020630	208002845	2010	8		RN	61700000	Printing Expense	927.57	8/31/2010
93020630	208061255	2010	9		RN	61700000	Printing Expense	10.38	9/30/2010
93020630	208061255	2010	9		RN	61700000	Printing Expense	2,365.31	9/30/2010
93020630	208121293	2010	10	KAYE SMITH ACCRL	Z3	61700000	Printing Expense	18.77	10/31/2010
93020630	208121293	2010	10	KAYE SMITH ACCRL	Z3	61700000	Printing Expense	1,424.27	10/31/2010
93020630	208121293	2010	10	KAYE SMITH ACCRL	Z3	61700000	Printing Expense	29.35	10/31/2010
93020630	208121293	2010	10	KAYE SMITH ACCRL	Z3	61700000	Printing Expense	10.69	10/31/2010
93020630	208151225	2010	11	KAYE SMITH ACCRL	Z4	61700000	Printing Expense	(18.77)	11/10/2010
93020630	208151225	2010	11	KAYE SMITH ACCRL	Z4	61700000	Printing Expense	(1,424.27)	11/10/2010
93020630	208151225	2010	11	KAYE SMITH ACCRL	Z4	61700000	Printing Expense	(29.35)	11/10/2010
93020630	208151225	2010	11	KAYE SMITH ACCRL	Z4	61700000	Printing Expense	(10.69)	11/10/2010
93020630	208123012	2010	11		RN	61700000	Printing Expense	18.77	11/2/2010
93020630	208123012	2010	11		RN	61700000	Printing Expense	1,424.27	11/2/2010
93020630	208123012	2010	11		RN	61700000	Printing Expense	29.35	11/2/2010
93020630	208123012	2010	11		RN	61700000	Printing Expense	10.69	11/2/2010
93020630	208178936	2010	11	KAYE SMITH ACCRL	Z3	61700000	Printing Expense	1,781.24	11/30/2010
93020630	208178936	2010	11	KAYE SMITH ACCRL	Z3	61700000	Printing Expense	386.83	11/30/2010
93020630	208178936	2010	11	KAYE SMITH ACCRL	Z3	61700000	Printing Expense	1,656.30	11/30/2010
93020630	208178936	2010	11	KAYE SMITH ACCRL	Z3	61700000	Printing Expense	455.31	11/30/2010
93020630	208178936	2010	11	KAYE SMITH ACCRL	Z3	61700000	Printing Expense	749.45	11/30/2010
93020630	208178936	2010	11	KAYE SMITH ACCRL	Z3	61700000	Printing Expense	749.45	11/30/2010
93020630	208204150	2010	12	KAYE SMITH ACCRL	Z4	61700000	Printing Expense	(455.31)	12/13/2010
93020630	208204150	2010	12	KAYE SMITH ACCRL	Z4	61700000	Printing Expense	(749.45)	12/13/2010
93020630	208204150	2010	12	KAYE SMITH ACCRL	Z4	61700000	Printing Expense	(749.45)	12/13/2010
93020630	208204150	2010	12	KAYE SMITH ACCRL	Z4	61700000	Printing Expense	(1,781.24)	12/13/2010
93020630	208204150	2010	12	KAYE SMITH ACCRL	Z4	61700000	Printing Expense	(386.83)	12/13/2010
93020630	208204150	2010	12	KAYE SMITH ACCRL	Z4	61700000	Printing Expense	(1,656.30)	12/13/2010
93020630	208239126	2010	12		RN	61700000	Printing Expense	24.80	12/30/2010
93020630	208198257	2010	12		RN	61700000	Printing Expense	455.31	12/7/2010
93020630	208198257	2010	12		RN	61700000	Printing Expense	749.45	12/7/2010
93020630	208198257	2010	12		RN	61700000	Printing Expense	749.45	12/7/2010
93020630	208198257	2010	12		RN	61700000	Printing Expense	1,781.24	12/7/2010
93020630	208198257	2010	12		RN	61700000	Printing Expense	386.83	12/7/2010
93020630	208198257	2010	12		RN	61700000	Printing Expense	1,656.30	12/7/2010
93020630	207561279	2010	1		KR	63000090	Miscellaneous Expens	570.59	1/21/2010
93020630	207576790	2010	1		RN	63000090	Miscellaneous Expens	574.90	1/29/2010
93020630	207576790	2010	1		RN	63000090	Miscellaneous Expens	178.00	1/29/2010
93020630	207576790	2010	1		RN	63000090	Miscellaneous Expens	89.00	1/29/2010
93020630	207633367	2010	2		RN	63000090	Miscellaneous Expens	189.89	2/26/2010
93020630	207633367	2010	2		RN	63000090	Miscellaneous Expens	83.99	2/26/2010
93020630	207633367	2010	2		RN	63000090	Miscellaneous Expens	83.83	2/26/2010
93020630	207617170	2010	2		KR	63000090	Miscellaneous Expens	668.07	2/17/2010
93020630	207635640	2010	3		KE	63000090	Miscellaneous Expens	184.99	3/1/2010
93020630	207635990	2010	3		KR	63000090	Miscellaneous Expens	830.33	3/1/2010
93020630	207636017	2010	3		KR	63000090	Miscellaneous Expens	524.62	3/2/2010
93020630	207700112	2010	3		RN	63000090	Miscellaneous Expens	624.13	3/31/2010
93020630	207700112	2010	3		RN	63000090	Miscellaneous Expens	744.46	3/31/2010
93020630	207736295	2010	4		KR	63000090	Miscellaneous Expens	351.04	4/14/2010

7c

Order 93020630 1900-Board related expenses-Co
Report currency USD US Dollar

Downloaded from SAP

Order	Document Number	Fiscal Year	Period	Document Header Text	Document type	Cost Element	Cost element name	Val.in rep.cur.	Posting Date
93020630	207740955	2010	4		KR	63000090	Miscellaneous Expens	677.77	4/16/2010
93020630	207822233	2010	5		RN	63000090	Miscellaneous Expens	584.19	5/28/2010
93020630	207787522	2010	5		KR	63000090	Miscellaneous Expens	262.31	5/6/2010
93020630	207788555	2010	5		KR	63000090	Miscellaneous Expens	971.44	5/7/2010
93020630	207854775	2010	6		KR	63000090	Miscellaneous Expens	1,865.37	6/11/2010
93020630	207884605	2010	6		RN	63000090	Miscellaneous Expens	89.00	6/30/2010
93020630	207845422	2010	6		KR	63000090	Miscellaneous Expens	769.64	6/4/2010
93020630	207995713	2010	8		KR	63000090	Miscellaneous Expens	625.91	8/26/2010
93020630	207946052	2010	8		KR	63000090	Miscellaneous Expens	318.32	8/3/2010
93020630	208040120	2010	9		KR	63000090	Miscellaneous Expens	586.74	9/16/2010
93020630	208112759	2010	10		KR	63000090	Miscellaneous Expens	669.00	10/26/2010
93020630	208151020	2010	11		KR	63000090	Miscellaneous Expens	242.09	11/11/2010
93020630	208151002	2010	11		KR	63000090	Miscellaneous Expens	657.00	11/10/2010
93020630	208174845	2010	11		RN	63000090	Miscellaneous Expens	100.38	11/30/2010
93020630	208174845	2010	11		RN	63000090	Miscellaneous Expens	24.09	11/30/2010
93020630	208174845	2010	11		RN	63000090	Miscellaneous Expens	717.80	11/30/2010
93020630	208174845	2010	11		RN	63000090	Miscellaneous Expens	225.56	11/30/2010
93020630	208174864	2010	11		RN	63000090	Miscellaneous Expens	39.42	11/30/2010
Total from Order 93020630								69,866.85	

Add: Board Related Expenses booked to other orders

92006005	207884605	2010	6		RN	60330000	Emp. Exp.-Meals	387.75	6/30/2010
92006005	207700112	2010	6		RN	60330000	Emp. Exp.-Meals	5,788.13	6/30/2010
92006005	207700112	2010	6		RN	60330000	Emp. Exp.-Meals	2,279.60	6/30/2010
93020675	208216932	2010	5		KE	60330000	Emp. Exp.-Meals	280.00	12/31/2010
93020675	208216932	2010	5		KE	60330000	Emp. Exp.-Meals	55.16	12/31/2010

Total Common Board Related Expenses Booked 100% Above the line

\$ 78,657.49

(15) Electric, 66.51% \$ 52,315.10 (R)
 Gas, 33.49% \$ 26,342.39

Allocation of Non-Utility Board Related Expenses based on Percentage of Common Non-Utility Director Fees (Below the Line)

(7d) 9.95% \$ 7,826.56

(15) Electric, 66.51% \$ 5,205.45
 Gas, 33.49% \$ 2,621.12

Adjusted Amount of Electric Board Related Expenses Above the Line

\$ 47,109.65 (1)

Adjusted Amount of Natural Gas Board Related Expenses Above the Line

\$ 23,721.28

(R) (B) (14)
 $237,35 + 11,436.85 =$
 $= 63,989 (1)$

7d

2010 Director's Fees for PSE

Total	CASH PAYMENTS				DEFERRED COMP		STOCK	Total Comp 2010
	Utility	Non-Utility		Total Cash Payments	Deferred Comp	Retainer - Stock	DSP Dist.	
	Director Fee PSE	Director Fees	Reimbursed Exp *					
	342,617.56	37,858.00	10,701.24	391,176.80	-	-	-	391,176.80
	<u>Check Totals to GL</u>							
	BOD KR Doc CE 63000090 SAP Order 93020740			342,728.56	342,617.56			
	BOD KR Doc CE 63000090 SAP Order 93020630			10,590.24	10,701.24			
				<u>353,318.80</u>	<u>353,318.80</u>			

*Reimbursed Expenses for travel expenses including airfare, hotel, meals, parking, mileage, etc.

Calculation for Above the Line Percentage Based on Director Fees Expense

	Director Fees Paid	Percentage	
Utility	a 342,617.56	90.05%	= a / c Above the Line Allocation Factor
Non-Utility	b 37,858.00	9.95%	= b / c Below the Line Allocation Factor
	c <u>380,475.56</u>		

7c

FERC LAND USE FEE AMORTIZATION ADJUSTMENT

DETAILS OF MONTHLY CHARGES

Order	Name	Cost Elem.	Cost element	Document	Heat	Name of offset account	Val.in rep.cur.	Postg Date
92800015	Amort FERC Hydropower Admin Charges 8/09-7/10	63000100	Regulatory Fees	AMORT FERC HYDRO ADMIN CG		Lower Baker - FERC License Fees	44,279.32	01/25/2010
92800015	Amort FERC Hydropower Admin Charges 8/09-7/10	63000100	Regulatory Fees	AMORT FERC HYDRO ADMIN CG		Lower Baker - FERC License Fees	44,279.32	02/25/2010
92800015	Amort FERC Hydropower Admin Charges 8/09-7/10	63000100	Regulatory Fees	AMORT FERC HYDRO ADMIN CG		Lower Baker - FERC License Fees	44,279.32	03/25/2010
92800015	Amort FERC Hydropower Admin Charges 8/09-7/10	63000100	Regulatory Fees	AMORT FERC HYDRO ADMIN CG		Lower Baker - FERC License Fees	44,279.32	04/25/2010
92800015	Amort FERC Hydropower Admin Charges 8/09-7/10	63000100	Regulatory Fees	AMRT FERC CHRGS & LND FEE		Prepmts - FERC Annual Land Use - Lower Baker	44,279.32	05/25/2010
92800015	Amort FERC Hydropower Admin Charges 8/09-7/10	63000100	Regulatory Fees	AMRT FERC CHRGS & LND FEE		FERC Annual Charge US Lands	44,279.32	06/25/2010
92800015	Amort FERC Hydropower Admin Charges 8/09-7/10	63000100	Regulatory Fees	AMRT FERC CHRGS & LND FEE		FERC Annual Charge US Lands	44,279.32	07/25/2010
92800015	*COMPANY ID: 015500	63000100	Regulatory Fees			FEDERAL ENERGY REGULATORY	200.00	08/16/2010
92800015	Transfer from CC 5010 to CC 5011 - FERC Admin	63000100	Regulatory Fees	Transfer FERC Admin Chgs		Regulatory Fees	-200.00	08/18/2010
92800015	Transfer from CC 5010 to CC 5011 - FERC Admin	63000100	Regulatory Fees	Transfer FERC Admin Chgs		Regulatory Fees	200.00	08/18/2010
92800015	FERC Hydropower Annual Admin Charges	63000100	Regulatory Fees	FERC CHARGES & LAND FEE		FERC Annual Charge US Lands	38,849.42	08/25/2010

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92800015	True-Up FERC Hydropower Annual Charges	63000100	Regulatory Fees	True-Up FERC Admin Chgs	Lower Baker - FERC License Fees	-65,159.62	08/25/2010
92800015	FERC Hydropower Annual Admin Charges	63000100	Regulatory Fees	AMORT FERC ADMIN CHARGES	Lower Baker - FERC License Fees	38,849.36	09/25/2010
92800015	FERC Hydropower Annual Admin Charges	63000100	Regulatory Fees	AMORT FERC ADMIN CHARGES	Lower Baker - FERC License Fees	38,849.36	10/25/2010
92800015	FERC Hydropower Annual Admin Charges	63000100	Regulatory Fees	AMORT FERC ADMIN CHARGES	Lower Baker - FERC License Fees	38,849.36	11/25/2010
92800015	FERC Hydropower Annual Admin Charges	63000100	Regulatory Fees	AMORT FERC ADMIN CHARGES	Lower Baker - FERC License Fees	38,849.36	12/25/2010
						439,242.48	
92800015	Baker River Accrue Land Use Fees	64000290	Amortization Expense	BAKER RIVER ACCR LAND USE	FERC Annual Charge US Lands	35,393.21	01/25/2010
92800015	True up PPD for Baker River Land Use Fees	64000290	Amortization Expense	BAKER RIVER ACCR LAND USE	Amortization Expense	-0.03	01/25/2010
92800015	True up PPD for Baker River Land Use Fees	64000290	Amortization Expense	BAKER RIVER ACCR LAND USE	FERC Annual Charge US Lands	0.06	01/25/2010
92800015	Current month's FERC land use fee	64000290	Amortization Expense	Amortize FERC Land Fees	Prepmts - FERC Annual Land Use - Lower Baker	19,271.05	01/29/2010
92800015	To amortize Feb - Apr. '10 FERC Land Use Fee	64000290	Amortization Expense	Annual Water Power Licens	Prepmts - License Fee - Users of Water	23,136.54	02/09/2010
92800015	To amortize Feb - Apr. '10 FERC Land Use Fee	64000290	Amortization Expense	Amortize FERC Land Fees	Prepmts - FERC Annual Land Use - Lower Baker	-57,813.18	04/19/2010
92800015	To amortize Feb - Apr. '10 FERC Land Use Fee	64000290	Amortization Expense	Amortize FERC Land Fees	Prepmts - FERC Annual Land Use - Lower Baker	57,813.18	04/19/2010

92800015	To amortize Feb - Apr. '10 FERC Land Use Fee	64000290	Amortization Expense	Amortize FERC Land Fees	Prepmts - FERC Annual Land Use - Lower Baker	295,741.17	04/25/2010
92800015	Current month's FERC Land Use Fees	64000290	Amortization Expense	AMRT FERC CHRGs & LND FEE	Prepmts - FERC Annual Land Use - Lower Baker	98,580.41	05/25/2010
92800015	Current month's FERC Land Use Fees	64000290	Amortization Expense	AMRT FERC CHRGs & LND FEE	FERC Annual Charge US Lands	98,580.41	06/25/2010
92800015	Current month's FERC Land Use Fees	64000290	Amortization Expense	AMRT FERC CHRGs & LND FEE	FERC Annual Charge US Lands	98,580.41	07/25/2010
92800015	FERC Land Use Fees	64000290	Amortization Expense	FERC CHARGES & LAND FEE	FERC Annual Charge US Lands	98,580.41	08/25/2010
92800015	FERC Land Use Fees	64000290	Amortization Expense	AMORT FERC LAND USE FEES	FERC Annual Charge US Lands	98,580.41	09/25/2010
92800015	FERC Land Use Fees	64000290	Amortization Expense	AMORT FERC LAND USE FEES	FERC Annual Charge US Lands	98,580.41	10/25/2010
92800015	FERC Land Use Fees	64000290	Amortization Expense	AMORT FERC LAND USE FEES	FERC Annual Charge US Lands	98,580.41	11/25/2010
92800015	FERC Land Use Fees	64000290	Amortization Expense	AMORT FERC LAND USE FEES	FERC Annual Charge US Lands	98,580.41	12/25/2010
92800015	PAM DELACRUZ 81- 3438	64000290	Amortization Expense		WA STATE DEPT OF ECOLOGY	22,489.74	12/28/2010
92800015	To adjust FERC Land Use Fee Payable	64000290	Amortization Expense	Adj FERC Land Use Fees	FERC Annual Charge US Lands	-1,500,355.47	12/31/2010
Total Test Year Amortization						(315,680.45)	
Remove Cost Related to 2009 Accrual						655,971.00	
Total Adjustment						\$ 340,291.7	

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ZO12 Orders: Actual 12 Month Ended
 Date: 05/09/2011

WILD HORSE EXPANSION COSTS DEFERRAL

Orders	12 Months	Dec-10	Nov-10	Oct-10	Sep-10	Aug-10	Jul-10	Jun-10	May-10	Apr-10	Mar-10	Feb-10	Jan-10
40740071 1320 - Reg Cr - WHE Fixed Cost UE-090704	(1,569,757)	(1,569,757)	-	-	-	-	-	-	-	(121,125)	(488,527)	(484,856)	(475,249)
Debit	(1,569,757)	-	-	-	-	-	-	-	-	(121,125)	(488,527)	(484,856)	(475,249)

Orders: Actual 12 Month Ended
 Date: 05/09/2011

MINT FARM COSTS DEFERRAL

Orders	12 Months	Dec-10	Nov-10	Oct-10	Sep-10	Aug-10	Jul-10	Jun-10	May-10	Apr-10	Mar-10	Feb-10	Jan-10
40740061 Regulatory Cr - MNT Fixed Cost UE-082128	(3,790,493)	-	-	-	-	-	-	-	-	(289,906)	(1,191,916)	(1,649,045)	(659,623)
Debit	(3,790,493)	-	-	-	-	-	-	-	-	(289,906)	(1,191,916)	(1,649,045)	(659,623)

NON-BUSINESS RELATED EXPENSES TO MOVE BELOW THE LINE

Document Number	Fiscal Year	Period	Name	Ref Document Number	Name of offsetting account	Val. in rep. cur.	Cost Element	Cost element descr.	Order	CO object name	Company Code
0207611614	2010	2	305196 - Bertrand A. Valdman	1800000683	Bertrand A. Valdman	356.87	60330000	Emp. Exp. Meals	93020611	1050 - Misc General Expenses - Common	1000

ALLOCATE TO ELECTRIC					237.35						
ALLOCATE TO GAS					119.52						
TOTAL					\$ 356.87						

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PUGET SOUND ENERGY
ALLOCATION OF COMMON CHARGES
FOR THE 12 MONTHS ENDED DECEMBER 31, 2010
 (Based on allocation factors developed for the 12 ME 12/31/2010)

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FERC Account and Description	Allocated Electric	Allocated Gas	Allocation Method [1]	Share (Allocated Electric / Common)	Share (Allocated Gas / Common)	Common
20 - CUSTOMER ACCTS EXPENSES						
(20) 901 - Customer Accounts Supervision	\$ 241,938	\$ 168,405	1	58.96%	41.04%	\$ 410,342
(20) 902 - Meter Reading Expense	341,094	197,334	2	63.35%	36.65%	\$ 538,428
(20) 903 - Customer Records & Collection Expense	17,601,144	12,251,543	1	58.96%	41.04%	\$ 29,852,687
(20) 905 - Misc. Customer Accounts Expense	(72,302)	(50,327)	1	58.96%	41.04%	\$ (122,630)
SUBTOTAL	\$ 18,111,874	\$ 12,566,954				\$ 30,678,828
21 - CUSTOMER SERVICE EXPENSES						
(21) 908 - Customer Assistance Expense	\$ 696,942	\$ 485,117	1	58.96%	41.04%	\$ 1,182,058
(21) 909 - Info & Instructional Advertising	657,351	457,559	1	58.96%	41.04%	\$ 1,114,910
(21) 910 - Misc Cust Svc & Info Expense	41,559	28,928	1	58.96%	41.04%	\$ 70,486
(21) 911 - Sales Supervision Exp	0	0	1	58.96%	41.04%	\$ -
(21) 912 - Demonstration & Selling Expense	0	0	1	58.96%	41.04%	\$ -
(21) 913 - Advertising Expense	202	141	1	58.96%	41.04%	\$ 343
(21) 916 - Misc. Sales Expense	0	0	1	58.96%	41.04%	\$ -
SUBTOTAL	\$ 1,396,053	\$ 971,744				\$ 2,367,797
23 - ADMIN & GENERAL EXPENSE						
(23) 920 - A & G Salaries	\$ 18,231,236	\$ 9,180,035	4	66.51%	33.49%	\$ 27,411,271
(23) 921 - Office Supplies and Expenses	4,210,410	2,120,082	4	66.51%	33.49%	\$ 6,330,492
(23) 922 - Admin Expenses Transferred	(168,649)	(84,921)	4	66.51%	33.49%	\$ (253,570)
(23) 923 - Outside Services Employed	9,921,326	4,995,718	4	66.51%	33.49%	\$ 14,917,044
(23) 924 - Property Insurance	1,799,045	1,155,537	3	60.89%	39.11%	\$ 2,954,582
(23) 925 - Injuries & Damages	2,784,988	1,938,533	1	58.96%	41.04%	\$ 4,723,521
(23) 926 - Emp Pension & Benefits	8,147,175	3,956,784	5	67.31%	32.69%	\$ 12,103,960
(23) 928 - Regulatory Commission Expense	569,624	286,825	4	66.51%	33.49%	\$ 856,449
(23) 9301 - Gen Advertising Exp	271,380	136,649	4	66.51%	33.49%	\$ 408,029
(23) 9302 - Misc. General Expenses	938,749	472,691	4	66.51%	33.49%	\$ 1,411,441
(23) 931 - Rents	4,768,093	2,400,894	4	66.51%	33.49%	\$ 7,168,987
(23) 932 - Maint Of General Plant- Gas	0	0	4	66.51%	33.49%	\$ -
(23) 935 - Maint General Plant - Electric	4,613,591	2,323,097	4	66.51%	33.49%	\$ 6,936,688
SUBTOTAL	\$ 56,086,969	\$ 28,881,924				\$ 84,968,893
24 - DEPRECIATION/AMORTIZATION						
(24) 403 - Depreciation Expense	14,015,593	7,057,318	4	66.51%	33.49%	\$ 21,072,911
(24) 4031 - Depreciation Expense - FAS143	(16,834)	(8,477)	4	66.51%	33.49%	\$ (25,311)
SUBTOTAL	\$ 13,998,759	\$ 7,048,841				\$ 21,047,600
25 - AMORTIZATION						
(25) 404 - Amort Ltd-Term Plant	22,514,307	11,336,703	4	66.51%	33.49%	\$ 33,851,010
(25) 406 - Amortization Of Plant Acquisition Adj	-	-	4	66.51%	33.49%	\$ -
(25) 4111 - Accretion Exp - FAS143	706	356	4	66.51%	33.49%	\$ 1,062
SUBTOTAL	\$ 22,515,013	\$ 11,337,059				\$ 33,852,072
29 - TAXES OTHER THAN INCOME TAXES						
(29) 4081 - Taxes Other-Util Income	\$ 3,005,820	\$ 1,513,531	4	66.51%	33.49%	\$ 4,519,351
SUBTOTAL	\$ 3,005,820	\$ 1,513,531				\$ 4,519,351
30 - INCOME TAXES						
(30) 4091 - Fit-Util Oper Income	\$ -	\$ -		N/A	N/A	\$ -
SUBTOTAL	\$ -	\$ -				\$ -
31 - DEFERRED INCOME TAXES						
(31) 4101 - Def Fit-Util Oper Income	\$ 11,854,331	\$ 5,969,050	4	66.51%	33.49%	\$ 17,823,381
(31) 4111 - Def Fit-Cr - Util Oper Income	(4,628,957)	(2,330,834)	4	66.51%	33.49%	\$ (6,959,791)
SUBTOTAL	\$ 7,225,374	\$ 3,638,216				\$ 10,863,590
GRAND TOTAL	\$ 122,339,862	\$ 65,958,269				\$ 188,298,130

Allocation Method	Electric	Gas	Common	
1	12 Month Average number of Customers	58.96%	41.04%	100.00%
2	Joint Meter Reading Customers	63.35%	36.65%	100.00%
3	Non-Production Plant	60.89%	39.11%	100.00%
4	4-Factor Allocator	66.51%	33.49%	100.00%
5	Direct Labor	67.31%	32.69%	100.00%

Common by Account

Order #55700120 reclassified to A&G

Order	Name	Cost Elem.	Cost element name	Document Header Text	Name of offsetting account	Val in rep. cur.	Postg Date
55700120	104454 -VAN NESS FELDMAN	62300020	Outside Svcs - Legal		VAN NESS FELDMAN	0.20	03/18/2010
55700120	81497	62300020	Outside Svcs - Legal		GR/IR Clearing Account	22,512.85	02/22/2010
55700120	81498	62300020	Outside Svcs - Legal		GR/IR Clearing Account	76,015.65	02/22/2010
55700120	81499	62300020	Outside Svcs - Legal		GR/IR Clearing Account	816.57	02/22/2010
55700120	82476	62300020	Outside Svcs - Legal		GR/IR Clearing Account	(44,400.53)	03/12/2010
55700120	82476	62300020	Outside Svcs - Legal		GR/IR Clearing Account	40,400.33	03/12/2010
55700120	82476	62300020	Outside Svcs - Legal		GR/IR Clearing Account	44,400.53	03/12/2010
55700120	82477	62300020	Outside Svcs - Legal		GR/IR Clearing Account	56,665.41	03/15/2010
55700120	82478	62300020	Outside Svcs - Legal		GR/IR Clearing Account	(4,999.61)	03/15/2010
55700120	82478	62300020	Outside Svcs - Legal		GR/IR Clearing Account	4,499.61	03/15/2010
55700120	82478	62300020	Outside Svcs - Legal		GR/IR Clearing Account	4,999.61	03/15/2010
55700120	83006	62300020	Outside Svcs - Legal		GR/IR Clearing Account	119,904.36	03/31/2010
55700120	83007	62300020	Outside Svcs - Legal		GR/IR Clearing Account	67,640.83	03/31/2010
55700120	83008	62300020	Outside Svcs - Legal		GR/IR Clearing Account	1,093.59	03/31/2010
55700120	83497	62300020	Outside Svcs - Legal		GR/IR Clearing Account	51,675.10	04/29/2010
55700120	83498	62300020	Outside Svcs - Legal		GR/IR Clearing Account	66,806.66	04/29/2010
55700120	84114	62300020	Outside Svcs - Legal		GR/IR Clearing Account	62,317.53	06/14/2010
55700120	84115	62300020	Outside Svcs - Legal		GR/IR Clearing Account	71,314.89	06/14/2010
55700120	84117	62300020	Outside Svcs - Legal		GR/IR Clearing Account	14,514.64	06/14/2010
55700120	84541	62300020	Outside Svcs - Legal		GR/IR Clearing Account	26,856.09	06/30/2010
55700120	84542	62300020	Outside Svcs - Legal		GR/IR Clearing Account	44,863.20	06/30/2010
55700120	84543	62300020	Outside Svcs - Legal		GR/IR Clearing Account	4,671.72	06/30/2010
55700120	85137	62300020	Outside Svcs - Legal		GR/IR Clearing Account	41,567.74	08/10/2010
55700120	85138	62300020	Outside Svcs - Legal		GR/IR Clearing Account	66,685.52	08/10/2010
55700120	85140	62300020	Outside Svcs - Legal		GR/IR Clearing Account	26,035.95	08/10/2010
55700120	85592	62300020	Outside Svcs - Legal		GR/IR Clearing Account	24,681.23	08/26/2010
55700120	85593	62300020	Outside Svcs - Legal		GR/IR Clearing Account	142,864.55	08/26/2010
55700120	86202	62300020	Outside Svcs - Legal		GR/IR Clearing Account	84,597.17	10/06/2010
55700120	86203	62300020	Outside Svcs - Legal		GR/IR Clearing Account	71,146.99	10/06/2010
55700120	86204	62300020	Outside Svcs - Legal		GR/IR Clearing Account	2,809.17	10/06/2010
55700120	86708	62300020	Outside Svcs - Legal		GR/IR Clearing Account	59,799.45	10/29/2010
55700120	86709	62300020	Outside Svcs - Legal		GR/IR Clearing Account	69,185.20	10/29/2010
55700120	86710	62300020	Outside Svcs - Legal		GR/IR Clearing Account	8,520.61	10/29/2010
55700120	87230	62300020	Outside Svcs - Legal		GR/IR Clearing Account	29,045.42	11/30/2010
55700120	87232	62300020	Outside Svcs - Legal		GR/IR Clearing Account	61,264.73	12/06/2010
55700120	87688	62300020	Outside Svcs - Legal		GR/IR Clearing Account	44,304.78	12/21/2010
55700120	87690	62300020	Outside Svcs - Legal		GR/IR Clearing Account	60,128.69	12/21/2010
55700120	87691	62300020	Outside Svcs - Legal		GR/IR Clearing Account	2,866.33	12/21/2010
55700120	Regulatory Counsel & Merchant Issues-12/09 Ac	62300020	Outside Svcs - Legal	Legal Costs Accr - 12/09	Accounts Payable - Vouchers (Electric Sys)	(36,870.61)	01/25/2010
55700120	Regulatory Counsel Legal Accrual - 12/09	62300020	Outside Svcs - Legal	Legal Costs Accr - 12/09	Accounts Payable - Vouchers (Electric Sys)	(1,888.57)	01/25/2010
55700120	Transmission Issues Legal Accrual - 12/09	62300020	Outside Svcs - Legal	Legal Costs Accr - 12/09	Accounts Payable - Vouchers (Electric Sys)	(76,683.21)	01/25/2010
55700120	Van Ness Feldman 12/10 costs	62300020	Outside Svcs - Legal	VAN NESS FELDMAN	Accounts Payable Non-SAP System Accrual	52,267.61	12/31/2010
55700120	VanNess Feldman PO 45-433409	62300020	Outside Svcs - Legal	OVER \$25K INV ACCRUAL	Accounts Payable Non-SAP System Accrual	61,264.73	11/30/2010
55700120	VanNess Feldman PO 45-433409	62300020	Outside Svcs - Legal	OVER \$25K INV ACCRUAL	Accounts Payable Non-SAP System Accrual	(61,264.73)	12/13/2010
TOTAL						1,464,897.98	



 TY removed from 557 in Adj. 13.01

