

**EXHIBIT NO. ___(CEP-4)
DOCKET NO. UE-04___/UG-04___
2004 PSE GENERAL RATE CASE
WITNESS: COLLEEN E. PAULSON**

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

PUGET SOUND ENERGY, INC.,

Respondent.

**Docket No. UE-04___
Docket No. UG-04___**

**THIRD EXHIBIT TO PREFILED DIRECT TESTIMONY
OF COLLEEN E. PAULSON (NONCONFIDENTIAL)
ON BEHALF OF PUGET SOUND ENERGY, INC.**

APRIL 5, 2004

Puget Sound Energy
Allocation of Gas Operating Revenue
Includes Revenue Deficiency and Excludes Gas Costs

Docket No. UG-04 _____
Exhibit No. _____ (CEP-4)
Page 1 of 12

Description	Category Reference ID #	Category Allocation Method	Total Allocation	Residential All 23, 16	Com & Ind Small 31, 36, 51, 61	Com & Ind Large 41	Interruptible General 85	Interruptible Limited 86	Interruptible Non-Exclusive 87	Transportation Firm & 57	Transportation Special Contracts 99, 199, 299
OPERATING REVENUE											
1 Sales of Gas - Sales Revenue	ID480.00	SALES	296,025,770	197,860,918	60,202,167	13,727,664	1,947,940	4,683,054	1,280,536	14,348,921	1,960,520
2 Sales of Gas - Recovered Gas Costs	ID480.01	GAS									
3 Total Sales of Gas	(1+2)	*	296,025,770	197,860,918	60,202,167	13,727,664	1,947,939	4,683,054	1,280,536	14,348,921	1,960,520
OTHER OPERATING REVENUE											
4 Billing Initial Charge	ID488.00	BILLINT	560,586	523,912	36,674						
5 Rent from Gas Property	ID493.00	RENT	8,137,320								
6 Other Gas Revenue	ID495.00	SALES	3,314,243	2,215,210	674,011	153,692	21,809	52,430	14,337	160,648	21,950
7 Other Operating Revenue - Total (REV.T2)	(4+5+6)	DIR451.02	12,012,149	2,739,121	710,685	153,692	21,809	52,430	14,337	160,648	21,950
8 Total Operating Revenue (REV.T3)	(3+7)	*	308,037,919	200,600,039	60,912,852	13,881,356	1,969,748	4,735,484	1,294,873	14,509,568	1,982,470

Puget Sound Energy
Gas Cost of Service
Allocation of Gas Plant in Service
Includes Revenue Deficiency and Excludes Gas Costs

Docket No. UG-04 _____
Exhibit No. _____ (CEP-4)
Page 2 of 12

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GAS PLANT IN SERVICE													
INTANGIBLE													
1 - Organization	ID301.00	PTDP.T	158,682	105,278	29,934	7,060	1,378	2,904	1,113	4,649	1,203	27	5,136
2 - Franchise & Consents	ID302.00	PTDP.T	48,258	32,017	9,103	2,147	419	883	338	1,414	366	8	1,562
3 - Miscellaneous	ID303.00	SW.ST	89,349,140	66,460,873	13,171,429	1,973,280	481,951	900,568	684,266	3,415,607	781,691	43,073	1,436,401
4 Total Intangible Plant (INTP.T)	(1+2+3)	*	89,556,080	66,598,168	13,210,466	1,982,488	483,749	904,355	685,718	3,421,669	783,260	43,108	1,443,099
PRODUCTION PLANT													
6 - Land & Land Rights	ID304.00	PP.ST	146,526	97,850	37,653	6,817	913	1,877	1,413				4
7 - Structures & Improvements	ID305.00	PP.ST	426,709	284,955	109,653	19,851	2,658	5,466	4,114				11
8 - Liquefied Petroleum Gas Equipment	ID311.00	PDAYXT	6,331,876	4,228,415	1,627,129	294,573	39,448	81,105	61,050				156
9 - Other Equipment	ID320.00	PDAYXT	77,040	51,447	19,797	3,584	480	987	743				2
10 Total Production Plant (PP.T)	(6+7+8+9)	*	6,982,151	4,662,667	1,794,233	324,826	43,499	89,435	67,319				172
NATURAL GAS STORAGE & PROCESSING													
11 - Land & Land Rights	ID350.00	COM1XT	364,692	224,825	87,321	22,167	6,494	10,000	13,861				25
12 - JP Storage Balancing	ID350.01	JPSTOR	4,456,594	2,175,730	845,024	214,498	62,839	96,798	134,145	759,545	167,793		223
13 - Structures & Improvements	ID351.00	SEAS3_DEM	646,310	455,894	145,244	10,671	6,923	17,581	9,980				18
14 - Wells	ID352.00	SEAS3_DEM	8,535,680	6,020,893	1,918,205	140,926	91,432	232,189	131,803				232
15 - Lines	ID353.00	SEAS3_DEM	1,212,064	854,965	272,384	20,011	12,983	32,971	18,716				33
16 - Compressor Equipment	ID354.00	SEAS3_DEM	5,590,279	3,943,268	1,256,291	92,297	59,882	152,068	86,322				152
17 - Measuring & Regulating Equipment	ID355.00	SEAS3_DEM	234,941	165,722	52,798	3,879	2,517	6,391	3,628				6
18 - Purification Equipment	ID356.00	SEAS3_DEM	809,601	571,076	181,940	13,367	8,672	22,023	12,501				22
19 - Other Equipment	ID357.00	SEAS3_DEM	1,704,276	1,202,162	382,998	28,138	18,256	46,360	26,316				46
20 Total Natural Gas Storage & Processing Plant (SP.T)	(11+12+13+14+15+16+17+18+19)	*	23,554,438	15,614,534	5,142,204	545,953	269,998	616,382	437,272	759,545	167,793		757
TRANSMISSION PLANT													
21 - Land & Land Rights	ID365.00	TP.ST	646,285	370,574	143,055	29,483	5,935	10,314	11,334	59,120	16,448		23
22 - Structures & Improvements	ID366.00	MAINS-1	231,587	132,790	51,262	10,565	2,127	3,696	4,061	21,185	5,894		8
23 - Mains	ID367.00	MAINS-1	78,374,476	44,939,272	17,348,127	3,575,325	719,741	1,250,782	1,374,425	7,169,447	1,994,579		2,778
24 - Measuring & Regulating Station Equipment	ID368.00	MAINS-1	15,291,876	8,768,234	3,384,844	697,592	140,431	244,044	268,168	1,398,852	389,168		542
25 Subtotal Transmission Plant (TP.T)	(21+22+23+24)	*	94,544,224	54,210,871	20,927,288	4,312,965	868,234	1,508,835	1,657,988	8,648,603	2,406,089		3,351
DISTRIBUTION PLANT													
26 - Land & Land Rights	ID374.00	DP.ST	1,005,576	697,726	193,538	46,656	8,983	19,128	6,379	26,371	6,725		70
27 - Structures & Improvements	ID375.00	DP.ST	7,576,057	5,256,699	1,458,124	351,508	67,681	144,112	48,060	198,682	50,663		528
28 - Mains - Large Diameter	ID376.00	MAINS-2	260,326,063	173,967,174	67,188,881	14,094,592		5,064,027					11,390
29 - Mains - Small Diameter	ID376.01	MAINS-2	371,538,911	248,286,989	95,892,372	20,115,885		7,227,409					16,256
30 - Mains - Small Diameter - CIAC	ID376.02	DIR_CIAC	2,244,638	2,244,638									
31 - Mains - Small Diameter - Direct Assignment	ID376.03	MAINS-3											
			50,894,934				9,123,966		6,925,219	27,262,858	7,582,890		
32 - Measuring & Regulator Station Equipment - General	ID378.00	MAINS-1	20,627,052	11,827,380	4,565,781	940,975	189,426	329,188	361,729	1,886,897	524,945		731
33 - Services	ID380.00	SERV	468,555,335	378,922,471	55,363,497	24,072,879		10,188,633					7,856
34 - Services - CIAC	ID380.01	DIR_CIAC	11,235,986	11,235,986									
35 - Services - Direct Assignment	ID380.02	DIR_380	6,628,107				1,726,141		767,390	3,841,153	293,423		
36 - Meters	ID381.00	MTRS_CUS	46,583,322	35,203,428	10,509,110	682,165		187,934					685

Puget Sound Energy
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Includes Revenue Deficiency and Excludes Gas Costs

Docket No. UG-04 _____
Exhibit No. _____ (CEP-4)
Page 3 of 12

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37 - Meters Installation	ID382.00	MTRS_INST	89,697,091	77,338,876	11,598,176	595,232		164,193				614	
38 - Meters Installation - Direct Assignment	ID382.01	DIR_382	389,318		191,170	14,342	54,830	128,976					
39 - House Regulators	ID383.00	MTRS_CUS	9,557,531	7,222,711	2,156,161	139,960		38,559				140	
40 - House Regulator Installation	ID384.00	MTRS_CUS	6,044,226	4,567,675	1,363,566	88,511		24,385				89	
41 - Industrial Measuring & Regulator Equipment	ID385.00	MTRS_385											
			17,424,400	45,757	10,302,242	1,929,136	692,318	1,634,270	381,655	2,026,517	408,675	3,830	
42 - Industrial Measuring & Regulator Equipment - Direct Assignment	ID385.01	DIR_385	8,655,402		4,623,179	909,244	455,856	1,080,284	257,297	921,386	354,321	53,837	
44 - Rental Property on Customer Premises - Direct Assignment	ID386.00	DIR_386	50,734,655									165,764	50,568,891
45 - Other Equipment	ID387.00	DP_ST	7,634,152	5,297,009	1,469,305	354,204	68,200	145,217	48,428	200,206	51,052	532	
46 Total Distribution Plant (DP.T)	(26+27+28+29+30+31+32+33+34+35+36+37+38+39+40+41+42+44+45)	*											
			1,437,352,756	962,114,518	266,875,101	64,335,289	12,387,401	26,376,315	8,796,157	36,364,069	9,272,693	262,321	50,568,891
GENERAL PLANT													
47 Land & Land Rights	ID389.00	PLTXR.T	3,390,867	2,249,684	639,656	150,873	29,448	62,049	23,783	99,337	25,710	579	109,747
48 Structures & Improvements	ID390.00	PLTXR.T	32,687,778	21,686,833	6,166,251	1,454,412	283,881	598,154	229,268	957,604	247,843	5,578	1,057,955
49 Office Furniture & Equip	ID391.00	SW.ST	35,503,675	26,408,819	5,233,784	784,100	191,508	357,849	271,899	1,357,222	310,612	17,115	570,767
50 Transportation Equip	ID392.00	SW.ST	3,566,598	2,652,955	525,771	78,768	19,238	35,948	27,314	136,343	31,203	1,719	57,338
51 Stores Equip	ID393.00	PLTXR.T	246,982	163,861	46,591	10,989	2,145	4,520	1,732	7,235	1,873	42	7,994
52 Tools & Shop & Garage Equip	ID394.00	SW.ST	5,014,814	3,730,186	739,260	110,752	27,050	50,545	38,405	191,704	43,873	2,418	80,620
53 Lab Equip	ID395.00	PLTXR.T	103,833	68,888	19,587	4,620	902	1,900	728	3,042	787	18	3,361
54 Power Operated Equip	ID396.00	PLTXR.T	1,025,187	680,164	193,392	45,615	8,903	18,760	7,191	30,033	7,773	175	33,181
55 Communication Equip	ID397.00	SW.ST	20,236,820	15,052,822	2,983,217	446,931	109,158	203,971	154,981	773,606	177,046	9,756	325,333
56 Miscellaneous Equip	ID398.00	PLTXR.T	364,686	241,952	68,795	16,226	3,167	6,673	2,558	10,684	2,765	62	11,803
57 Total General Plant (GP.T)	(47+48+49+50+51+52+53+54+55+56)	*											
			102,141,240	72,936,164	16,616,304	3,103,289	675,400	1,340,369	757,860	3,566,809	849,486	37,461	2,258,097
58 Total Prod, Storage, Trans, Dist & Gen Plant (PTDGP.T)	(10+20+25+46+57)	*											
			1,664,574,809	1,109,538,755	311,355,131	72,622,321	14,244,532	29,931,336	11,716,596	49,339,027	12,696,061	304,062	52,826,988
OTHER ASSETS													
59 - Plant Held for Future Use	ID105.00	PLTXR.T	1,087,696	721,636	205,184	48,396	9,446	19,904	7,629	31,865	8,247	186	35,204
60 - Acquisition Adjustments	ID114.00	DP.ST	317,010	219,960	61,013	14,708	2,832	6,030	2,011	8,314	2,120	22	
61 - Gas Stored at Jackson Prairie	ID117.00	SEAS3_COM	3,246,534	2,290,038	729,586	53,601	34,776	88,313	50,131			88	
610 - Working Capital	ID186.00	PTDGP.T	3,808,108	2,538,332	712,298	166,141	32,588	68,475	26,804	112,875	29,045	696	120,854
62 Total Other Assets (ORB1.T)	(59+60+61+610)	*	8,459,348	5,769,966	1,708,082	282,846	79,642	182,722	86,576	153,053	39,412	991	156,058
63 Total Gas Plant in Service (GPIS.T)	(4+58+62)	*	1,762,590,237	1,181,906,889	326,273,679	74,887,655	14,807,923	31,018,412	12,488,890	52,913,749	13,518,733	348,162	54,426,145
PROVISION FOR DEPRECIATION &													
64 - Manufactured Gas Production	ID108.10	PP.T	-4,213,194	-2,813,563	-1,082,682	-196,007	-26,248	-53,967	-40,622				-104
65 - Underground Storage	ID108.20	SP.T	-11,099,021	-7,357,681	-2,423,044	-257,257	-127,225	-290,443	-206,046	-357,903	-79,065	-357	
66 - Transmission	ID108.30	TP.ST	-19,466,378	-11,161,859	-4,308,867	-888,027	-178,767	-310,665	-341,375	-1,780,722	-495,407	-690	
67 - Distribution	ID108.40	DP.ST	-439,123,840	-304,689,101	-84,515,859	-20,374,146	-3,922,928	-8,353,034	-2,785,628	-11,516,026	-2,936,541	-30,578	
68 - Distribution - Direct Assignment	ID108.41	DIR_108	-16,391,876									-95,248	-16,296,627

Includes Revenue Deficiency and Excludes Gas Costs
Gas Plant in Service

Puget Sound Energy
Gas Cost of Service
Allocation of Gas Plant in Service
Includes Revenue Deficiency and Excludes Gas Costs

Docket No. UG-04 _____
Exhibit No. _____ (CEP-4)
Page 4 of 12

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69 - General	ID108.50	GP.T	-10,383,174	-7,414,330	-1,689,131	-315,465	-68,658	-136,255	-77,040	-362,584	-86,355	-3,808	-229,547
70 Total Prov for Depreciation (PFD.T)	(64+65+66+67+68+69)	*	-500,677,483	-333,436,534	-94,019,583	-22,030,902	-4,323,826	-9,144,365	-3,450,711	-14,017,235	-3,597,367	-130,785	-16,526,174
OTHER RATEBASE CREDITS													
71 - Accumulated Provision for Amortization	ID111.00	PLTXR.T	-39,933,398	-26,493,967	-7,533,071	-1,776,800	-346,806	-730,741	-280,088	-1,169,867	-302,780	-6,814	-1,292,463
72 - Accumulated Provision for Amortization - Plant Acquisition Adjustment	ID115.00	DP.ST	-317,010	-219,960	-61,013	-14,708	-2,832	-6,030	-2,011	-8,314	-2,120	-22	
73 - Customer Advances in Aid of Construction	ID252.00	DIR_252	-17,174,520	-12,422,750	-4,751,770								
74 - Accumulated Deferred Income Tax	ID282.00	PTDP.T	-140,198,298	-93,015,103	-26,447,129	-6,237,993	-1,217,568	-2,565,488	-983,335	-4,107,174	-1,063,002	-23,922	-4,537,583
75 Total Other Ratebase - Credits (ORB2.T)	(71+72+73+74)	*	-197,623,226	-132,151,779	-38,792,983	-8,029,501	-1,567,206	-3,302,259	-1,265,435	-5,285,355	-1,367,902	-30,758	-5,830,046
76 Net Investment in Plant (RB.T)	(63+70+75)	*	1,064,289,528	716,318,575	193,461,112	44,827,252	8,916,891	18,571,788	7,772,744	33,611,158	8,553,464	186,618	32,069,924

Puget Sound Energy
Gas Cost of Service
Allocation of Gas Operating Expense
Includes Revenue Deficiency and Excludes Gas Costs

Docket No. UG-04 _____
Exhibit No. _____ (CEP-4)
Page 5 of 12

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OPERATION AND MAINTENANCE EXPENSE													
PRODUCTION EXPENSE													
1 - Operation Supervision & Engineering	ID710.00	SWP.T	737	491	189	35	5	10	8				
2 - Liquefied Petroleum Gas	ID717.00												
		PDAYXT_CO											
		M	36,365	24,284	9,345	1,692	227	466	351				1
3 - Miscellaneous	ID735.00	COM1XT	4,252	2,621	1,018	258	76	117	162				
4 - Maintenance of Structures & Improvements	ID741.00	PP.ST	79,782	53,278	20,502	3,712	497	1,022	769				2
5 - Maintenance of Production Equipment	ID742.00	PP.ST	154,868	103,421	39,797	7,205	965	1,984	1,493				4
6 Total Production O&M (PE.T)	(1+2+3+4+5)	*	276,004	184,095	70,851	12,901	1,769	3,598	2,782				7
GAS COSTS													
7 - Purchased Gas Costs	GAS.T	*											
8 - Other Gas Costs - Gas Measurement	ID807.00	COM1XT	455,578	280,854	109,082	27,691	8,112	12,493	17,315				31
9 - Other Gas Costs - Other Utility Operations	ID812.00	COM1XT	-101,928	-62,836	-24,405	-6,195	-1,815	-2,795	-3,874				-7
10 Total Other Gas Costs (OGSE.T)	(8+9)	*	353,650	218,018	84,677	21,496	6,297	9,698	13,441				24
11 Total Gas Supply Expense (GSE.T)	(7+10)	*	353,650	218,018	84,677	21,496	6,297	9,698	13,441				24
NATURAL GAS STORAGE EXPENSE													
12 - Supervision & Engineering Operations	ID814.00	SP.T	82,344	54,587	17,977	1,909	944	2,155	1,529	2,655	587		3
13 - Wells	ID816.00	SP.T	12,327	8,172	2,691	286	141	323	229	398	88		
14 - Compressor Station	ID818.00	SP.T	117,239	77,719	25,595	2,717	1,344	3,068	2,176	3,781	835		4
15 - Compressor Station Fuel & Power	ID819.00	SP.T	13,085	8,674	2,857	303	150	342	243	422	93		
16 - Measuring & Regulating Station	ID820.00	SP.T	811	538	177	19	9	21	15	26	6		
17 - Purification	ID821.00	SP.T	4,030	2,672	880	93	46	105	75	130	29		
18 - Other	ID824.00	SP.T	21,113	13,996	4,609	489	242	552	392	681	150		1
19 - Storage Well Royalties	ID825.00	SP.T	42,283	28,030	9,231	980	485	1,106	785	1,363	301		1
20 - Rents	ID826.00	SP.T	-3,575	-2,370	-780	-83	-41	-94	-66	-115	-25		
21 - Supervision & Engineering Maintenance	ID830.00	SP.T	66,384	44,007	14,492	1,539	761	1,737	1,232	2,141	473		2
22 - Structures & Improvements maintenance	ID831.00	SP.T	950	630	207	22	11	25	18	31	7		
23 - Reservoirs & Wells Maintenance	ID832.00	SP.T	15,778	10,459	3,445	366	181	413	293	509	112		1
24 - Line Maintenance	ID833.00	SP.T	7,680	5,091	1,677	178	88	201	143	248	55		
25 - Compressor Station Maintenance	ID834.00	SP.T	147,868	98,024	32,281	3,427	1,695	3,869	2,745	4,768	1,053		5
26 - Purification Equipment Maintenance	ID836.00	SP.T	2,060	1,366	450	48	24	54	38	66	15		
27 - Other Maintenance	ID837.00	SP.T	6,987	4,632	1,525	162	80	183	130	225	50		
28 Total Natural Gas Storage, Terminating & Processing Expense (NGSE.T)	(12+13+14+15+16+17+18+19+20+21+22+23+24+25+26+27)	*	537,364	356,225	117,313	12,455	6,160	14,062	9,976	17,328	3,828		17
TRANSMISSION													
29 - Supervision & Engineering Operations	ID850.00	TP.T	5,199	2,981	1,151	237	48	83	91	476	132		

Includes Revenue Deficiency and Excludes Gas Costs
Operating Expense

Puget Sound Energy
Gas Cost of Service
Allocation of Gas Operating Expense
Includes Revenue Deficiency and Excludes Gas Costs

Docket No. UG-04 _____
Exhibit No. _____ (CEP-4)
Page 6 of 12

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				All 23, 16	Small 31, 36, 51, 61	Com & Ind Large 41								
30 - Mains	ID856.00	TP.T	70,688	40,532	15,647	3,225	649	1,128	1,240	6,466	1,799	3		
31 - Measuring & Regulating Station	ID857.00	TP.T	91,411	52,414	20,234	4,170	839	1,459	1,603	8,362	2,326	3		
32 - Structures & Improvement Maintenance	ID862.00	TP.T	56,816	32,578	12,576	2,592	522	907	996	5,197	1,446	2		
33 - Main Maintenance	ID863.00	TP.T	113,411	65,029	25,103	5,174	1,041	1,810	1,989	10,374	2,886	4		
34 - Other Maintenance	ID867.00	TP.T	39,818	22,831	8,814	1,816	366	635	698	3,642	1,013	1		
35 Total Transmission O&M (TE.T)	(29+30+31+32+33+34)	*	377,343	216,365	83,525	17,214	3,465	6,022	6,617	34,518	9,603	13		
DISTRIBUTION														
36 - Supr & Engineering	ID870.00	SWD.ST	506,010	399,575	74,378	10,187	2,078	4,521	2,148	10,353	2,739	32		
37 - Load Dispatching	ID871.00	COM1	101,670	49,635	19,278	4,894	1,434	2,208	3,060	17,328	3,828	5		
38 - Mains & Services	ID874.00	376-380.ST	6,575,726	4,573,035	1,226,228	327,171	60,906	126,191	43,182	174,601	44,213	199		
39 - Measuring & Regulating Station	ID875.00	MAINS-1	1,269,560	727,955	281,016	57,915	11,659	20,261	22,264	116,135	32,309	45		
40 - Measuring & Regulating Station - Industrial	ID876.00	385.ST	96,743	170	55,366	10,529	4,259	10,070	2,370	10,935	2,830	214		
41 - Meter & House Regulator	ID878.00	381-384.ST	4,469,630	3,649,542	757,842	44,623	1,609	15,969				45		
42 - Customer Installation	ID879.00	CUST_879	4,946,025	4,568,879	377,146									
43 - Other Expense	ID880.00	DE.ST	1,432,171	1,065,190	247,679	44,559	8,871	19,042	7,160	31,272	8,293	106		
44 - Miscellaneous	ID881.00	DE.ST	165,899	123,389	28,690	5,162	1,028	2,206	829	3,622	961	12		
45 - Main Maintenance	ID887.00	376.ST	3,263,038	2,022,112	776,842	162,963	43,462	58,551	32,988	129,867	36,121	132		
46 - Measuring & Regulating Station Equipment Maint	ID889.00	MAINS-1	62,112	35,615	13,748	2,833	570	991	1,089	5,682	1,581	2		
47 - Measuring & Regulating Station Equipment Maint - Industrial	ID890.00	385.ST	474,438	832	271,520	51,635	20,887	49,383	11,624	53,628	13,880	1,049		
48 - Service Maintenance	ID892.00	SERV	1,164,884	942,046	137,640	59,848		25,330				20		
49 - Meter & House Regulator Maintenance	ID893.00	381-384.ST	574,137	468,794	97,347	5,732	207	2,051				6		
50 - Other Equipment Maintenance	ID894.00	CUST_XT	243,384	224,121	18,500	520	15	220	5			3		
51 - Other Equipment Maintenance - Direct Assignment	ID894.01	DIR_894	688,574											688,574
58 Dist O&M - Total (DE.T)	(36+37+38+39+40+41+42+43+44+45+46+47+48+49+50+51)	*	26,034,001	18,850,889	4,383,221	788,570	156,985	336,993	126,720	553,422	146,756	1,869	688,574	
59 Total Prod, Gas, Storage, Trans & Dist Exp (PTDE.T)	(6+11+28+35+58)	*	27,578,362	19,825,593	4,739,586	852,637	174,676	370,372	159,537	605,269	160,187	1,930	688,574	
CUSTOMER ACCTS EXPENSE														
60 - Supervision	ID901.00	CAE.ST	334,428	278,858	47,399	2,146	742	1,525	340	2,962	454	3		
61 - Meter Reading	ID902.00	MTR_READ	9,438,552	7,725,505	1,516,093	85,002	19,342	47,090	4,546	34,620	6,344	10		
62 - Meter Reading - Direct Assignment	ID902.01	DIR_902	252,887	3,973	163,708	18,082	9,474	33,363	917	19,410	3,910	51		
63 - Customer Records & Collections	ID903.00	CUST	7,936,156	7,306,482	603,127	16,941	480	7,170	164	1,515	189	88		
64 - Customer Records & Collections - Direct Assignment	ID903.01	DIR_903	189,203		15,793	6,609	14,455	2,341	14,452	119,209	16,344			
65 - Uncollect Accounts	ID904.00	DIR_904	1,913,546	1,415,881	497,665									
66 - Uncollect Accounts - Gas Cost RAF	ID904.01	GAS.T												
67 - Customer Assistance	ID905.00	CAE.ST	-69,233	-57,729	-9,812	-444	-154	-316	-70	-613	-94	-1		

Puget Sound Energy
Gas Cost of Service
Allocation of Gas Operating Expense
Includes Revenue Deficiency and Excludes Gas Costs

Docket No. UG-04 _____
Exhibit No. _____ (CEP-4)
Page 7 of 12

Description	Category Reference ID #	Category Allocation Method	Total Allocation	Residential All 23, 16	Com & Ind Small 31, 36, 51, 61	Com & Ind Large 41	Interruptible General 85	Interruptible Limited 86	Interruptible Non-Exclusive 87	Transportation Firm & 57	Transportation Special Contracts 99, 199, 299	CNG 50	Rentals 71
68 Total Cust Accounting Expense (CAE.T)	(60+61+62+63+64+65+66+67)	*	19,995,539	16,672,970	2,833,972	128,336	44,339	91,174	20,349	177,102	27,147	152	
CUSTOMER SERVICE EXPENSE													
69 - Conservation & Amortization	ID908.00	COM1XT	848,149	522,865	203,078	51,553	15,102	23,257	32,236				57
70 - Customer Assistance	ID908.01	CSI.ST	316,025	216,664	63,932	14,998	4,353	6,762	9,284	14	2	17	
71 - Customer Assistance - Direct Assignment	ID908.02	DIR_908	854,956	684,014	56,389	1,586	45	671	15	142	18	32,577	79,500
72 - Info & Instructional Advertising	ID909.00	CUST	249,379	229,593	18,952	532	15	225	5	48	6	3	
73 - Miscellaneous	ID910.00	CSI.ST	28,905	19,817	5,847	1,372	398	618	849	1		2	
74 Total Customer Service Expense (CSI.T)	(69+70+71+72+73)	*	2,297,414	1,672,953	348,199	70,041	19,913	31,534	42,389	204	26	32,656	79,500
CUSTOMER SALES EXPENSE													
75 - Demonstration & Selling	ID912.00	CUST_XT	699,624	644,252	53,181	1,494	42	632	14				8
76 - Demonstration & Selling - Direct Assignment	ID912.01	DIR_912	31,423										31,423
78 Total Customer Sales Expense (CSE.T)	(75+76)	*	731,047	644,252	53,181	1,494	42	632	14				31,431
79 Total Prod, Gas, Stor, Trans Dist & Cust Exp (PTDC.T)	(59+68+74+78)	*	50,602,362	38,815,768	7,974,937	1,052,506	238,970	493,712	222,290	782,575	187,360	66,169	768,074
ADMIN & GENERAL EXPENSE													
80 - Salaries - 50% O&M	ID920.00	OM.ST	3,800,274	2,913,942	599,549	79,349	18,047	37,213	16,951	58,654	14,043	4,960	57,567
81 - Salaries - 50% Throughput	ID920.01	COM1_920	3,800,274	1,855,291	720,586	182,926	53,585	82,524	114,384	647,679	143,095	203	
82 - Salaries - 50% Throughput	ID920.02	DIR_920	83,000							69,084	13,916		
83 - Transf (credit) - 50% O&M	ID922.00	OM.ST	2,775,822	2,128,421	437,926	57,959	13,182	27,181	12,381	42,842	10,257	3,623	42,048
84 - Transf (credit) - 50% Throughput	ID922.01	COM1_922	2,775,822	1,355,154	526,335	133,614	39,140	60,278	83,549	473,082	104,520	148	
85 - Outside Svcs - 50% O&M	ID923.00	OM.ST	1,177,867	903,155	185,826	24,594	5,593	11,534	5,254	18,179	4,352	1,537	17,842
86 - Outside Svcs - 50% Throughput	ID923.01	COM1_923	1,177,867	575,034	223,340	56,697	16,608	25,578	35,452	200,743	44,351	63	
87 - Prop Insurance - Other	ID924.01	OM.ST_924	772,273	592,157	121,837	16,125	3,667	7,562	3,445	11,919	2,854	1,008	11,698
88 - Injuries & Damages - 50% O&M	ID925.01	OM.ST_925	1,616,995	1,239,866	255,105	33,763	7,679	15,834	7,213	24,957	5,975	2,110	24,494
89 - Injuries & Damages - 50% Throughput	ID925.02	COM1_925	1,616,995	789,416	306,605	77,834	22,800	35,114	48,670	275,584	60,886	86	
90 - Pensions & Benefits	ID926.00	SW.ST	8,517,606	6,335,680	1,255,625	188,112	45,944	85,851	65,231	325,608	74,518	4,106	136,931
91 - Reg Comm Exp - 50% O&M	ID928.00	OM.ST	376,457	288,656	59,392	7,860	1,788	3,686	1,679	5,810	1,391	491	5,703
92 - Reg Comm Exp - 50% Throughput	ID928.01	COM1_928	376,457	183,786	71,382	18,121	5,308	8,175	11,331	64,159	14,175	20	
93 - Reg Comm Exp - Direct Assignment	ID928.02	GAS.T											
94 - Miscellaneous - 50% O&M	ID930.00	OM.ST	463,172	355,147	73,072	9,671	2,200	4,535	2,066	7,149	1,711	604	7,016
95 - Miscellaneous - 50% Throughput	ID930.01	COM1_930	463,172	226,120	87,824	22,295	6,531	10,058	13,941	78,938	17,440	25	
96 - Rents - 50% O&M	ID931.00	OM.ST	597,430	458,092	94,253	12,474	2,837	5,850	2,665	9,221	2,208	780	9,050
97 - Rents - 50% Throughput	ID931.01	COM1_931	597,430	291,665	113,281	28,757	8,424	12,973	17,982	101,820	22,496	32	
98 - Maint of Gen Plant	ID932.01	OM.ST_932	428,712	328,724	67,636	8,951	2,036	4,198	1,912	6,617	1,584	560	6,494
99 - Maint of Gen Plant	ID935.01	OM.ST_935	1,446,117	1,108,841	228,146	30,195	6,867	14,161	6,450	22,320	5,344	1,887	21,906
102 - Total Administrative & General Expenses (AGE.T)	(80+81+82+83+84+85+86+87+88+89+90+91+92+93+94+95+96+97+98+99)	*	32,863,742	21,929,148	5,427,721	989,297	262,238	452,306	450,555	2,444,365	545,116	22,245	340,751

Includes Revenue Deficiency and Excludes Gas Costs
Operating Expense

Puget Sound Energy
Gas Cost of Service
Allocation of Gas Operating Expense
Includes Revenue Deficiency and Excludes Gas Costs

Docket No. UG-04 _____
Exhibit No. _____ (CEP-4)
Page 8 of 12

Description	Category Reference ID #	Category Allocation Method	Total Allocation	Residential All 23, 16	Com & Ind Small 31, 36, 51, 61	Com & Ind Large 41	Interruptible General 85	Interruptible Limited 86	Interruptible Non-Exclusive 87	Transportation Firm & 57	Transportation Special Contracts 99, 199, 299	CNG 50	Rentals 71
103 Total Operation & Maintenance Expense (OME.T)	(79+102)	*	83,466,104	60,744,916	13,402,658	2,041,804	501,207	946,018	672,845	3,226,940	732,477	88,414	1,108,825
DEPRECIATION & AMORTIZATION EXPENSE													
104 - Manufactured Gas Production	ID403.01	PP.T	380,306	253,968	97,729	17,693	2,369	4,871	3,667				9
105 - Underground Storage	ID403.02	SP.T	697,602	462,449	152,295	16,169	7,996	18,255	12,951	22,495	4,969		22
106 - Transmission	ID403.03	TP.T	2,031,407	1,164,792	449,650	92,670	18,655	32,419	35,624	185,827	51,698		72
107 - Distribution	ID403.04	DP.ST	42,327,572	29,369,277	8,146,565	1,963,884	378,135	805,157	268,509	1,110,041	283,056		2,947
108 - Distribution - Direct Assignment	ID403.05	DIR_403	8,288,007										3,585
109 - General	ID403.06	GP.T	4,151,424	2,964,414	675,352	126,130	27,451	54,478	30,802	144,969	34,526	1,523	91,778
110 Total Depreciation Expense (DEP.T)	(104+105+106+107+108+109)	*	57,876,318	34,214,900	9,521,591	2,216,545	434,607	915,181	351,553	1,463,332	374,250	8,159	8,376,200
111 - Limited Term Plant	ID404.00	PLTXR.T	9,579,622	6,355,637	1,807,108	426,236	83,195	175,297	67,190	280,639	72,634	1,635	310,049
112 - Property Loss	ID407.00	PLTXR.T	36,543	24,245	6,894	1,626	317	669	256	1,071	277	6	1,183
113 - Accretion FAS 143	ID407.01	PP.T	21,162	14,132	5,438	985	132	271	204				1
114 - Regulatory Debit	ID407.02	GPIS.T	600,936	402,958	111,239	25,532	5,049	10,575	4,258	18,040	4,609	119	18,556
115 Total Amortization Exp (AMRT.T)	(111+112+113+114)	*	10,238,263	6,796,972	1,930,679	454,379	88,693	186,813	71,909	299,750	77,520	1,760	329,788
116 Total Depr & Amort Exp (DAE.T)	(110+115)	*	68,114,581	41,011,872	11,452,271	2,670,924	523,300	1,101,993	423,462	1,763,082	451,770	9,919	8,705,988
TAXES OTHER THAN FIT													
117 - Other Tax	ID408.00	PTDP.T	30,833,450	20,456,572	5,816,449	1,371,906	267,777	564,221	216,262	903,280	233,783	5,261	997,939
118 - Gas Cost RAF	ID408.01	GAS.T											
119 Total Other Taxes (OT.T)	(117+118)	*	30,833,450	20,456,572	5,816,449	1,371,906	267,777	564,221	216,262	903,280	233,783	5,261	997,939
120 Total Expenses Before FIT (EBFIT.T)	(103+116+119)	*	182,414,135	122,213,359	30,671,377	6,084,634	1,292,284	2,612,233	1,312,570	5,893,302	1,418,030	103,594	10,812,752
FEDERAL INCOME TAXES													
121 Total Federal Income Tax	FIT.T	*	28,560,577	17,821,218	6,875,402	1,772,585	154,022	482,721	-4,023	1,958,909	128,326	-20,322	-608,260
122 Total Operating Expense (OE.T)	(120+121)	*	210,974,712	140,034,577	37,546,779	7,857,219	1,446,305	3,094,954	1,308,546	7,852,211	1,546,356	83,272	10,204,492

Puget Sound Energy
Allocation of Gas Salary and Wage Expense
Includes Revenue Deficiency and Excludes Gas Costs

Docket No. UG-04 _____
Exhibit No. _____ (CEP-4)
Page 9 of 12

Description	Category Reference ID #	Category Allocation Method	Total Allocation	Residential All 23, 16	Com & Ind Small 31, 36, 51, 61	Com & Ind Large 41	Interruptible General 85	Interruptible Limited 86	Interruptible Non-Exclusive 87	Transportation Firm & Interruptible 57	Transportation Special Contracts 99, 199, 299	CNG 50	Rentals 71
SALARY & WAGES													
OPERATION & MAINTENANCE													
1 - Operation Supervision & Engineering	S710	SWP.ST *	193	129	49	9	1	3	2				
2 - Liquefied Petroleum Gas Expense	S717	PDAYXT_COM *	26,877	17,948	6,907	1,250	167	344	259				1
3 - Misc Production Expense	S735	COM1XT *	3,156	1,946	756	192	56	87	120				
4 - Maintenance of Structures & Improvements	S741	PP.ST *	34,400	22,972	8,840	1,600	214	441	332				1
5 - Maintenance of Production Equipment	S742	PP.ST *	26,145	17,460	6,719	1,216	163	335	252				1
6 Production Related S&W (No Supervision)	(2+3+4+5)	*	90,578	60,326	23,221	4,259	601	1,206	963				2
7 Production Related S&W	(1+6)	*	90,771	60,454	23,270	4,268	602	1,209	965				2
8 - Purchased Gas Expense	S807	COM1XT *	383,136	236,195	91,737	23,288	6,822	10,506	14,562				26
9 - Operation Supervision & Engineering	S814	SEAS3_COM *	10,843	7,648	2,437	179	116	295	167				
10 - Operation Supervision & Engineering	S850	TP.T *	11,885	6,815	2,631	542	109	190	208	1,087	302		
11 - Mains Expense	S856	TP.T *	157,217	90,147	34,800	7,172	1,444	2,509	2,757	14,382	4,001		6
12 - Measuring & Regulating Station Expense	S857	TP.T *	40,604	23,282	8,988	1,852	373	648	712	3,714	1,033		1
13 - Maintenance of Structures & Improvements	S862	TP.T *	7,386	4,235	1,635	337	68	118	130	676	188		
14 - Maintenance of Mains	S863	TP.T *	20,784	11,917	4,601	948	191	332	364	1,901	529		1
15 - Maintenance of Other Equipment	S867	TP.T *	5,985	3,432	1,325	273	55	96	105	547	152		
16 Subtotal Transmission	(9+10+11+12+13+14+15)	*	254,704	147,476	56,415	11,304	2,356	4,187	4,444	22,308	6,206		9
17 - Operation Supervision & Engineering	S870	SWD.ST *	561,568	443,447	82,544	11,306	2,306	5,017	2,384	11,489	3,040		35
18 - Distribution Load Dispatching	S871	COM1 *	124,707	60,882	23,646	6,003	1,758	2,708	3,754	21,254	4,696		7
19 - Mains & Services Expense	S874	376-380.ST *	2,294,138	1,595,440	427,806	114,143	21,249	44,025	15,065	60,915	15,425		70
20 - Measuring & Regulating Station Expense	S875	875.ST *	998,838	572,725	221,092	45,565	9,173	15,940	17,516	91,371	25,420		35
21 - Measuring & Regulating Station - Industrial	S876	385.ST *	59,077	104	33,810	6,430	2,601	6,149	1,447	6,678	1,728		131
22 - Meter & House Regulator Expense	S878	381-384.ST *	2,338,296	1,909,265	396,467	23,345	842	8,354					23
23 - Customer Installation Expense	S879	879.ST *	5,303,414	4,899,016	404,398								
24 - Other Expense	S880	880.ST *	336,925	250,591	58,268	10,483	2,087	4,480	1,685	7,357	1,951		25
25 - Miscellaneous Distribution Expense	S881	DE.ST *	1,311,479	975,424	226,806	40,804	8,123	17,437	6,557	28,636	7,594		97
26 - Maintenance of Mains	S887	376.ST *	12,975	8,041	3,089	648	173	233	131	516	144		1
27 - Maintenance of Measuring & Regulating Station Equipment	S889	MAINS-1 *	441,290	253,032	97,679	20,131	4,053	7,043	7,739	40,368	11,231		16
28 - Maintenance of Services	S892	385.ST *	209,240	367	119,748	22,773	9,212	21,779	5,126	23,651	6,122		463
29 - Maintenance of Meters & House Regulators	S893	893.ST *	180,805	147,631	30,656	1,805	65	646					2
30 - Maintenance of Other Equipment	S894	894.ST *	543,307	130,657	10,785	303	9	128	3				2 401,421

Includes Revenue Deficiency and Excludes Gas Costs
Salary and Wage

Puget Sound Energy
Allocation of Gas Salary and Wage Expense
Includes Revenue Deficiency and Excludes Gas Costs

Docket No. UG-04 _____
Exhibit No. _____ (CEP-4)
Page 10 of 12

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31 Distribution Related S&W (Excl S870, S880, S871, S894)	(18+19+20+21+22+23+26+27+28+29)	*	11,962,780	9,446,502	1,758,391	240,842	49,125	106,878	50,779	244,752	64,765	746	
32 Distribution Related S&W	(17+24+25+30+31)	*	14,716,059	11,246,621	2,136,794	303,738	61,650	133,940	61,407	292,235	77,350	904	401,421
33 Prod, Trans & Dist Related S&W	(7+8+16+32)	*	15,444,670	11,690,746	2,308,216	342,597	71,430	149,842	81,378	314,542	83,556	942	401,421
34 - Supervision - Customer Accounting	S901	CAE.ST	180,869	150,815	25,635	1,161	401	825	184	1,602	246	1	
35 - Meter Reading Expense	S902	902.ST	2,197,778	1,752,854	380,937	23,377	6,535	18,245	1,239	12,253	2,325	14	
36 - Customer Records & Collection Expense	S903	903.ST	3,560,290	3,201,483	271,192	10,319	6,544	4,168	6,404	52,897	7,244	39	
37 Cust Acct Related S&W	(34+35+36)	*	5,938,937	5,105,151	677,764	34,857	13,480	23,237	7,827	66,752	9,815	54	
38 - Customer Assistance Expense	S908	908.ST	525,298	370,350	84,136	17,726	5,073	7,984	10,806	40	5	8,495	20,683
39 - Information & Instructional Advertising	S909	CUST_XT	68,769	63,326	5,227	147	4	62	1			1	
40 - Demonstrating & Selling Expense	S912	CUST_XT	528,892	487,033	40,203	1,129	32	478	11			6	
41 Cust Service S&W	(38+39+40)	*	1,122,959	920,709	129,566	19,002	5,109	8,524	10,818	40	5	8,501	20,683
42 - Administrative & General Salaries	S920	920.ST	7,692,449	4,774,758	1,321,664	262,579	71,715	119,876	131,487	776,315	171,252	5,169	57,634
43 - Property Insurance	S924	PLTXR.T	140,930	93,501	26,585	6,271	1,224	2,579	988	4,129	1,069	24	4,561
44 - Injuries & Damages	S925	PLTXR.T	212,241	140,812	40,037	9,443	1,843	3,884	1,489	6,218	1,609	36	6,869
45 - Miscellaneous General Expense	S930	OM.ST	2,555	1,959	403	53	12	25	11	39	9	3	39
46 - Maintenance of General Plant	S932	GP.T	49,306	35,208	8,021	1,498	326	647	366	1,722	410	18	1,090
47 - Maintenance of General Plant	S935	GP.T	126,694	90,469	20,611	3,849	838	1,663	940	4,424	1,054	46	2,801
48 Admin & General S&W	(42+43+44+45+46+47)	*	8,224,175	5,136,706	1,417,321	283,694	75,958	128,673	135,281	792,847	175,403	5,297	72,994
49 Subtotal Salary & Wages - 710-930 Labor Only	(33+37+41+42+43+44+45)	*	30,554,741	22,727,636	4,504,236	674,803	164,813	307,967	233,999	1,168,036	267,315	14,730	491,206
50 Total Salary & Wages	(49+46+47)	*	30,730,741	22,853,313	4,532,867	680,150	165,977	310,277	235,305	1,174,182	268,779	14,794	495,097

Includes Revenue Deficiency and Excludes Gas Costs
Salary and Wage

Puget Sound Energy
 Cost Based Gas Basic Charge
 Includes Revenue Deficiency and Excludes Gas Costs

Docket No. UG-04 _____
 Exhibit No. _____ (CEP-4)
 Page 11 of 12

Description	Category ID #	Total Allocation	Residential All 23, 16	Com & Ind Small 31, 36, 51, 61	Com & Ind Large 41	Interruptible General 85	Interruptible Limited 86	Interruptible Non-Exclusive 87	Transportation Firm & 57	Transportation Special Contracts 99, 199, 299	CNG 50	Rentals 71
PLANT INVESTMENT												
1 - Services	ID380.00	468,555,335	378,922,471	55,363,497	24,072,879		10,188,633					7,856
2 - Services - CIAC	ID380.01	11,235,986	11,235,986									
3 - Services - Direct Assignment	ID380.02	6,628,107				1,726,141		767,390	3,841,153	293,423		
4 - Meters	ID381.00	46,583,322	35,203,428	10,509,110	682,165		187,934					685
5 - Meters Installation	ID382.00	89,697,091	77,338,876	11,598,176	595,232		164,193					614
6 - Meters Installation - Direct Assignment	ID382.01	389,318		191,170	14,342	54,830	128,976					
7 - House Regulators	ID383.00	9,557,531	7,222,711	2,156,161	139,960		38,559					140
8 - House Regulator Installation	ID384.00	6,044,226	4,567,675	1,363,566	88,511		24,385					89
9 - Industrial Measuring & Regulator Equipment	ID385.00	17,424,400	45,757	10,302,242	1,929,136	692,318	1,634,270	381,655	2,026,517	408,675	3,830	
10 - Industrial Measuring & Regulator Equipment Direct Assignment	ID385.01											
11 Subtotal Service, Meters & Regulators	(1+2+3+4+5+6+7+8+9+10)	664,770,718	514,536,903	96,107,100	28,431,469	2,929,145	13,447,233	1,406,342	6,789,056	1,056,419	67,051	
12 General Plant (GP.T)	GP.T	102,141,240	72,936,164	16,616,304	3,103,289	675,400	1,340,369	757,860	3,566,809	849,486	37,461	2,258,097
13 Prod, Trans & Dist Plant	PTDP.T	1,562,433,569	1,036,602,590	294,738,827	69,519,033	13,569,132	28,590,966	10,958,736	45,772,218	11,846,575	266,601	50,568,891
14 Total Related Other Plant	(11/13*12)	43,458,171	36,203,217	5,418,169	1,269,164	145,797	630,418	97,257	529,039	75,753	9,422	
15 Total Distribution Plant	DP.T	1,437,352,756	962,114,518	266,875,101	64,335,289	12,387,401	26,376,315	8,796,157	36,364,069	9,272,693	262,321	50,568,891
16 - Distribution	ID108.40	-439,123,840	-304,689,101	-84,515,859	-20,374,146	-3,922,928	-8,353,034	-2,785,628	-11,516,026	-2,936,541	-30,578	
17 - Distribution - Direct Assignment	ID108.41	-16,391,876									-95,248	-16,296,627
18 Total Dist Accum Depreciation	(16+17)	-455,515,716	-304,689,101	-84,515,859	-20,374,146	-3,922,928	-8,353,034	-2,785,628	-11,516,026	-2,936,541	-125,826	-16,296,627
19 Distribution Related Accum Depr	(11/15*18)	-210,674,456	-162,947,116	-30,435,863	-9,003,875	-927,622	-4,258,563	-445,370	-2,150,005	-334,554	-32,162	
20 General Accum Depreciation	ID108.50	-10,383,174	-7,414,330	-1,689,131	-315,465	-68,658	-136,255	-77,040	-362,584	-86,355	-3,808	-229,547
21 General Related Accum Depr	(11/13*20)	-4,417,743	-3,680,240	-550,784	-129,017	-14,821	-64,085	-9,887	-53,779	-7,701	-958	
22 Net Plant Investment	(11+14+19+21)	493,136,690	384,112,763	70,538,622	20,567,741	2,132,499	9,755,003	1,048,342	5,114,310	789,917	43,353	
EXPENSES:												
23 - Supr & Engineering	ID870.00	506,010	399,575	74,378	10,187	2,078	4,521	2,148	10,353	2,739		32
24 - Meter & House Regulator	ID878.00	4,469,630	3,649,542	757,842	44,623	1,609	15,969					45
25 - Customer Installation	ID879.00	4,946,025	4,568,879	377,146								
26 - Service Maintenance	ID892.00	1,164,884	942,046	137,640	59,848		25,330					20
27 - Meter & House Regulator Maintenance	ID893.00	574,137	468,794	97,347	5,732	207	2,051					6
28 - Supervision	ID901.00	334,428	278,858	47,399	2,146	742	1,525	340	2,962	454		3
29 - Meter Reading	ID902.00	9,438,552	7,725,505	1,516,093	85,002	19,342	47,090	4,546	34,620	6,344		10
30 - Meter Reading - Direct Assignment	ID902.01	252,887	3,973	163,708	18,082	9,474	33,363	917	19,410	3,910		51
31 Records & Collections (A/C 903)	ID903.00	7,936,156	7,306,482	603,127	16,941	480	7,170	164	1,515	189		88
32 Subtotal O&M & Customer Expense	(23+24+25+26+27+28+29+30+31)	29,622,709	25,343,653	3,774,679	242,561	33,932	137,020	8,115	68,859	13,637		254

Includes Revenue Deficiency and Excludes Gas Costs
 Cost Based Customer Charge

Puget Sound Energy
 Cost Based Gas Basic Charge
 Includes Revenue Deficiency and Excludes Gas Costs

Docket No. UG-04 _____
 Exhibit No. _____ (CEP-4)
 Page 12 of 12

Description	Category ID #	Total Allocation	Residential	Com & Ind	Com & Ind	Interruptible	Interruptible	Interruptible	Transportation	Transportation	CNG	Rentals
			All 23, 16	Small 31, 36, 51, 61	Large 41	General 85	Limited 86	Non-Exclusive 87	Firm & 57	Special Contracts 99, 199, 299		
33 Total Admin & General	AGE.T	32,863,742	21,929,148	5,427,721	989,297	262,238	452,306	450,555	2,444,365	545,116	22,245	340,751
34 Total Prod. Gas, Stor, Trans Dist & Cust Exp	PTDC.T	50,602,362	38,815,768	7,974,937	1,052,506	238,970	493,712	222,290	782,575	187,360	66,169	768,074
35 Related Admin & General	((32/34)*33)	19,238,490	14,318,014	2,569,036	227,994	37,235	125,529	16,448	215,080	39,675	85	
36 - Distribution Depreciation Exp	ID403.04	42,327,572	29,369,277	8,146,565	1,963,884	378,135	805,157	268,509	1,110,041	283,056	2,947	
37 - Distribution - Direct Assign Depr Exp	ID403.05	8,288,007									3,585	8,284,422
38 Total Distribution Deprec Exp	(36+37)	50,615,579	29,369,277	8,146,565	1,963,884	378,135	805,157	268,509	1,110,041	283,056	6,533	8,284,422
39 Related Distribution Depr Expense	(11/15*38)	23,409,532	15,706,630	2,933,742	867,892	89,414	410,487	42,930	207,241	32,248	1,670	
40 Total Depreciation Expense	DEP.T	57,876,318	34,214,900	9,521,591	2,216,545	434,607	915,181	351,553	1,463,332	374,250	8,159	8,376,200
41 General Depr Expense	ID403.06	4,151,424	2,964,414	675,352	126,130	27,451	54,478	30,802	144,969	34,526	1,523	91,778
42 Depreciation Net of General Exp	(40-41)	53,724,894	31,250,486	8,846,239	2,090,415	407,156	860,703	320,751	1,318,363	339,723	6,637	8,284,422
43 Related General Depr Expense	((39/42)*41)	1,808,899	1,489,927	223,972	52,366	6,028	25,982	4,123	22,789	3,277	383	
44 Total Related Expenses	(32+35+39+43)	74,079,630	56,858,224	9,501,429	1,390,813	166,610	699,017	71,616	513,969	88,837	2,392	
45 Number of Customers	ANN_CUST	7,544,172	6,945,600	573,336	16,104	456	6,816	156	1,440	180	84	
46 Cost of Capital (Net of Tax)	7.78%	7.78%	7.78%	7.78%	7.78%	7.78%	7.78%	7.78%	7.78%	7.78%	7.78%	7.78%
47 Conversion Factor	0.5951708	0.5951708	0.5951708	0.5951708	0.5951708	0.5951708	0.5951708	0.5951708	0.5951708	0.5951708	0.5951708	0.5951708
48 1-FIT Rate	65%	65%	65%	65%	65%	65%	65%	65%	65%	65%	65%	65%
49 \$ per Month Customer for Plant Investment	((22*46)/47)/45	\$8.54	\$7.23	\$16.08	\$166.94	\$611.27	\$187.07	\$878.39	\$464.23	\$573.61	\$67.46	
50 \$ per Month Customer for Expenses	((44*48/47)/45)	\$10.72	\$8.94	\$18.10	\$94.32	\$399.03	\$112.00	\$501.37	\$389.80	\$539.01	\$31.10	
51 TOTAL MONTHLY BASIC CHARGE	(49+50)	\$19.27	\$16.17	\$34.18	\$261.26	\$1,010.30	\$299.07	\$1,379.76	\$854.04	\$1,112.62	\$98.56	