

DATA REQUEST NUMBER: BPA - PS - 10

DATE: March 14, 2008

DIRECTED TO: Tom DeBoer
UTILITY: Puget Sound Energy

REQUESTOR'S NAME: Michael McHugh
AGENCY: BPA

PAGE(S): Sch 1- Rate Base

[For technical questions about this request please contact Michael McHugh by phone 503.230.5313 and/or email wmmchugh@bpa.gov .]

DATA REQUEST: Other Regulatory Liabilities

Please provide a detailed description of each item contained in Account 254 Other Regulatory Liabilities. The description should contain enough information to determine whether the item is production, transmission or distribution related.

DATA RESPONSE:

At the ASC Methodology Issues Workshop of March 13, 2008, Bonneville Power Administration ("BPA") notified users of the template that Account 254 Other Regulatory Liabilities was to be functionalized using Direct Analysis. Previously it was functionalized as DIR-D.

It is the understanding of Puget Sound Energy, Inc. ("PSE") that Direct Analysis proposals be submitted to BPA on March 26, 2008. PSE anticipates providing a Direct Analysis of Account 254 Other Regulatory Liabilities by that date.