EXHIBIT NO. ___(KJB-5)
DOCKET NO. UE-121697/UG-121705
JOINT DECOUPLING ACCOUNTING
PETITION
WITNESS: KATHERINE J. BARNARD

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

In the Matter of the Petition of

PUGET SOUND ENERGY, INC. and NW ENERGY COALITION

For an Order Authorizing PSE To Implement Electric and Natural Gas Decoupling Mechanisms and To Record Accounting Entries Associated With the Mechanisms **Docket No. UE-121697 Docket No. UG-121705**

FOURTH EXHIBIT (NONCONFIDENTIAL) TO THE PREFILED DIRECT TESTIMONY OF KATHERINE J. BARNARD ON BEHALF OF PUGET SOUND ENERGY, INC.

PUGET SOUND ENERGY NON-PRODUCTION PLANT

		June 2012	Dec 2013	Dec 2014	Dec 2015	3-year
		Actual	Forecast	Forecast	Forecast	Average
Line#	ŧ					
	ELECTRIC					
1	Net Plant in Service change:					
2	Plant in Service	4,559,129	4,889,820	5,045,430	5,257,492	
3	Accumulated Depn	(1,566,365)	(1,630,743)	(1,712,361)	(1,809,090)	
4	Net Plant in Service	2,992,763	3,259,077	3,333,068	3,448,402	
5						
6	Incremental Net Plant in Service		266,314	73,991	115,333	151,879
	GAS					
7	Net Plant in Service change:					
8	Plant in Service	2,988,914	3,234,871	3,359,681	3,482,857	
9	Accumulated Depn	(1,066,033)	(1,114,146)	(1,202,624)	(1,301,998)	
10	Net Plant in Service	1,922,881	2,120,725	2,157,058	2,180,859	
11						
12	Incremental Net Plant in Service		197,844	36,332	23,802	85,993