

**Exh. RMM-4  
Dockets UE-220066, UG-220067,  
UG-210918  
Witness: Roxie M. McCullar**

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,**

**Complainant,**

**v.**

**PUGET SOUND ENERGY,**

**Respondent.**

**DOCKETS UE-220066, UG-220067,  
UG-210918 (consolidated)**

**In the Matter of the Petition of**

**PUGET SOUND ENERGY**

**For an Order Authorizing Deferred  
Accounting Treatment for Puget Sound  
Energy's Share of Costs Associated with  
the Tacoma LNG Facility**

**EXHIBIT TO TESTIMONY OF**

**ROXIE M. McCULLAR**

**ON BEHALF OF STAFF OF  
WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION**

*Staff's Proposed Depreciation Rates for PSE's Electric Plant*

**July 28, 2022**

Puget Sound Energy - Washington  
Statement A: Summary of Depreciation Rates and Annual Accrual Amounts  
As of June 30, 2021

Account	Description	Current Approved		PSE Proposed			Staff Proposed			Difference from PSE Proposed	
		6/30/21 Investment	Accrual Rate	Accrual Amount	Accrual Rate	Accrual Amount	Difference from Current	Accrual Rate	Accrual Amount		Difference from Current
	A	B	C	D	E	F	G	H	I	J	K
<b><u>ELECTRIC PLANT</u></b>											
<b>Steam Production Plant</b>											
311.00	Structures and Improvements										
	Colstrip 3	31,220,751	5.76%	1,798,315	4.77%	1,488,010	(310,305)	4.77%	1,488,010	(310,305)	0
	Colstrip 4	28,704,588	5.99%	1,719,405	4.95%	1,422,180	(297,225)	4.95%	1,422,180	(297,225)	0
	Colstrip 3-4	70,365,075	5.64%	3,968,590	1.75%	1,234,553	(2,734,037)	1.75%	1,234,553	(2,734,037)	0
	Encogen										
	Frederickson 1/EPCOR	403,636	4.11%	16,589	4.13%	16,668	79	4.13%	16,668	79	0
	Goldendale	2,850,760	1.33%	37,915	2.12%	60,390	22,475	2.12%	60,390	22,475	0
	Mint Farm	572,646	2.67%	15,290	3.12%	17,843	2,553	3.12%	17,843	2,553	0
	Sumas	1,978,197	1.50%	29,673	3.19%	63,177	33,504	3.19%	63,177	33,504	0
	Ferndale	608,934	2.33%	14,188	2.70%	16,431	2,243	2.70%	16,431	2,243	0
	<i>Total Structures &amp; Improvements</i>	<u>136,704,587</u>	<u>5.56%</u>	<u>7,599,965</u>	<u>3.16%</u>	<u>4,319,252</u>	<u>(3,280,713)</u>	<u>3.16%</u>	<u>4,319,252</u>	<u>(3,280,713)</u>	<u>0</u>
312.00	Boiler Plant Equipment										
	Colstrip 3	145,963,650	7.27%	10,611,557	5.88%	8,586,194	(2,025,363)	5.88%	8,586,194	(2,025,363)	0
	Colstrip 4	131,206,326	7.47%	9,801,113	6.31%	8,282,865	(1,518,248)	6.31%	8,282,865	(1,518,248)	0
	Colstrip 3-4	18,328,451	8.20%	1,502,933	9.23%	1,691,004	188,071	9.23%	1,691,004	188,071	0
	Encogen	43,145,545	1.61%	694,643	1.86%	802,250	107,607	1.86%	802,250	107,607	0
	Frederickson 1/EPCOR	18,138,531	2.70%	489,740	2.47%	448,271	(41,469)	2.47%	448,271	(41,469)	0
	Goldendale	86,640,663	1.06%	918,391	1.05%	906,669	(11,722)	1.05%	906,669	(11,722)	0
	Mint Farm	27,136,035	3.27%	887,348	3.46%	939,144	51,796	3.46%	939,144	51,796	0
	Sumas	16,510,306	1.00%	165,103	1.31%	216,849	51,746	1.31%	216,849	51,746	0
	Ferndale	44,549,419	2.12%	944,448	2.17%	964,566	20,118	2.17%	964,566	20,118	0
	<i>Total Boiler Plant Equip.</i>	<u>531,618,926</u>	<u>4.89%</u>	<u>26,015,276</u>	<u>4.30%</u>	<u>22,837,812</u>	<u>(3,177,464)</u>	<u>4.30%</u>	<u>22,837,812</u>	<u>(3,177,464)</u>	<u>0</u>
314.00	Turbogenerator Units										
	Colstrip 3	43,120,405	11.00%	4,743,245	10.39%	4,479,125	(264,120)	10.39%	4,479,125	(264,120)	0
	Colstrip 4	43,450,529	10.17%	4,418,919	10.10%	4,386,873	(32,046)	10.10%	4,386,873	(32,046)	0
	Colstrip 3-4		0.00%		0.00%		0	0.00%	0	0	0
	Encogen	23,061,355	1.50%	345,920	2.14%	493,212	147,292	2.14%	493,212	147,292	0
	Frederickson 1/EPCOR	16,211,252	2.86%	463,642	2.71%	439,610	(24,032)	2.71%	439,610	(24,032)	0
	Goldendale	90,282,534	1.14%	1,029,221	1.10%	990,459	(38,762)	1.10%	990,459	(38,762)	0
	Mint Farm	25,596,100	2.96%	757,645	3.07%	786,003	28,358	3.07%	786,003	28,358	0
	Sumas	24,747,397	1.53%	378,635	2.24%	554,775	176,140	2.24%	554,775	176,140	0
	Ferndale	18,845,310	2.42%	456,057	2.61%	492,599	36,542	2.61%	492,599	36,542	0

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<b>ELECTRIC PLANT</b>											
	<i>Total Turbogenerator Units</i>	285,314,881	4.41%	12,593,284	4.42%	12,622,656	29,372	4.42%	12,622,656	29,372	0
315.00	Accessory Electric Equipment										
	Colstrip 3	8,165,680	7.98%	651,621	8.41%	686,398	34,777	8.41%	686,398	34,777	0
	Colstrip 4	7,963,019	8.52%	678,449	9.70%	772,646	94,197	9.70%	772,646	94,197	0
	Colstrip 3-4	7,881,899	5.32%	419,317	3.94%	310,695	(108,622)	3.94%	310,695	(108,622)	0
	Encogen	1,678,559	1.28%	21,486	1.20%	20,158	(1,328)	1.20%	20,158	(1,328)	0
	Frederickson 1/EPCOR	962,487	2.53%	24,351	2.50%	24,102	(249)	2.50%	24,102	(249)	0
	Goldendale	7,300,879	0.81%	59,137	0.77%	55,979	(3,158)	0.77%	55,979	(3,158)	0
	Mint Farm	2,199,936	2.48%	54,558	2.64%	58,169	3,611	2.64%	58,169	3,611	0
	Sumas	738,474	0.82%	6,055	1.41%	10,426	4,371	1.41%	10,426	4,371	0
	Ferndale	1,412,095	1.84%	25,983	2.37%	33,423	7,440	2.37%	33,423	7,440	0
	<i>Total Accessory Electric Equip.</i>	38,303,026	5.07%	1,940,957	5.15%	1,971,996	31,039	5.15%	1,971,996	31,039	0
316.00	Miscellaneous Power Plant Equipment										
	Colstrip 3	1,069,834	10.13%	108,374	8.94%	95,601	(12,773)	8.94%	95,601	(12,773)	0
	Colstrip 4	1,191,524	10.15%	120,940	8.95%	106,690	(14,250)	8.95%	106,690	(14,250)	0
	Colstrip 3-4	4,577,172	6.32%	289,277	4.25%	194,456	(94,821)	4.25%	194,456	(94,821)	0
	Encogen		0.00%		0.00%	0	0	0.00%	0	0	0
	Frederickson 1/EPCOR	336,378	2.55%	8,578	2.41%	8,107	(471)	2.41%	8,107	(471)	0
	Goldendale	6,163	0.88%	54	0.81%	50	(4)	0.81%	50	(4)	0
	Mint Farm	163,676	2.73%	4,468	2.92%	4,780	312	2.92%	4,780	312	0
	Sumas	182,443	0.71%	1,295	3.69%	6,736	5,441	3.69%	6,736	5,441	0
	Ferndale	62,866	1.86%	1,169	1.85%	1,164	(5)	1.85%	1,164	(5)	0
	<i>Total Misc. Power Plant Equip.</i>	7,590,055	7.04%	534,155	5.50%	417,584	(116,571)	5.50%	417,584	(116,571)	0
<b>Total Steam Production Plant</b>		<b>999,531,476</b>	<b>4.87%</b>	<b>48,683,637</b>	<b>4.22%</b>	<b>42,169,300</b>	<b>(6,514,337)</b>	<b>4.22%</b>	<b>42,169,300</b>	<b>(6,514,337)</b>	<b>0</b>
<b>Hydroelectric Production Plant</b>											
330.10	Easements	32,899	2.00%	658	1.98%	650	(8)	1.98%	650	(8)	0
331.00	Structures and Improvements										
	Lower Baker	35,883,750	2.20%	789,443	2.16%	774,710	(14,733)	2.16%	774,710	(14,733)	0
	Upper Baker	16,276,752	1.67%	271,822	1.70%	276,704	4,882	1.70%	276,704	4,882	0
	Snoqualmie #1	61,281,758	3.43%	2,101,964	3.43%	2,099,888	(2,076)	3.43%	2,099,888	(2,076)	0

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<b>ELECTRIC PLANT</b>											
	Snoqualmie #2	54,932,202	3.36%	1,845,722	3.37%	1,851,099	5,377	3.37%	1,851,099	5,377	0
	<i>Total Structures &amp; Improvements</i>	168,374,462	2.97%	5,008,951	2.97%	5,002,401	(6,550)	2.97%	5,002,401	(6,550)	0
332.00	Reservoirs, Dams, and Waterways										
	Lower Baker	122,778,022	2.28%	2,799,339	2.33%	2,858,468	59,129	2.33%	2,858,468	59,129	0
	Upper Baker	123,036,934	1.59%	1,956,287	1.64%	2,020,290	64,003	1.64%	2,020,290	64,003	0
	Snoqualmie #1	54,366,879	3.55%	1,930,024	3.49%	1,899,075	(30,949)	3.49%	1,899,075	(30,949)	0
	Snoqualmie #2	61,366,324	3.61%	2,215,324	3.55%	2,177,083	(38,241)	3.55%	2,177,083	(38,241)	0
	<i>Total Reservoirs, Dams, &amp; Waterways</i>	361,548,158	2.46%	8,900,974	2.48%	8,954,916	53,942	2.48%	8,954,916	53,942	0
333.00	Water Wheels, Turbines, and Generators										
	Lower Baker	42,630,438	2.15%	916,554	2.35%	1,001,223	84,669	2.35%	1,001,223	84,669	0
	Upper Baker	13,128,271	0.96%	126,031	0.97%	127,764	1,733	0.97%	127,764	1,733	0
	Snoqualmie #1	38,815,523	3.46%	1,343,017	3.61%	1,400,315	57,298	3.61%	1,400,315	57,298	0
	Snoqualmie #2	35,271,583	3.49%	1,230,978	3.67%	1,296,216	65,238	3.67%	1,296,216	65,238	0
	<i>Total Water Wheels, Turbines, &amp; Generators</i>	129,845,814	2.79%	3,616,580	2.95%	3,825,518	208,938	2.95%	3,825,518	208,938	0
334.00	Accessory Electric Equipment										
	Lower Baker	15,578,198	2.21%	344,278	2.30%	357,521	13,243	2.30%	357,521	13,243	0
	Upper Baker	2,722,092	1.40%	38,109	1.53%	41,619	3,510	1.53%	41,619	3,510	0
	Snoqualmie #1	16,462,783	3.47%	571,259	3.54%	583,177	11,918	3.54%	583,177	11,918	0
	Snoqualmie #2	11,127,909	3.51%	390,590	3.58%	398,185	7,595	3.58%	398,185	7,595	0
	<i>Total Accessory Electric Equip.</i>	45,890,982	2.93%	1,344,236	3.01%	1,380,502	36,266	3.01%	1,380,502	36,266	0
335.00	Miscellaneous Power Plant Equipment										
	Lower Baker	8,012,780	2.70%	216,345	2.66%	213,247	(3,098)	2.66%	213,247	(3,098)	0
	Upper Baker	2,078,637	1.97%	40,949	2.52%	52,285	11,336	2.52%	52,285	11,336	0
	Snoqualmie #1	1,576,197	3.62%	57,058	3.64%	57,329	271	3.64%	57,329	271	0
	Snoqualmie #2	1,602,686	3.56%	57,056	3.51%	56,201	(855)	3.51%	56,201	(855)	0
	<i>Total Misc. Power Plant Equip.</i>	13,270,300	2.80%	371,408	2.86%	379,062	7,654	2.86%	379,062	7,654	0
335.10	Miscellaneous Tools										
	Lower Baker	1,356,862	1.77%	24,016	3.24%	43,928	19,912	3.24%	43,928	19,912	0
	Upper Baker	924,673	10.36%	95,796	3.55%	32,803	(62,993)	3.55%	32,803	(62,993)	0
	Snoqualmie #1	836,511	1.32%	11,042	1.95%	16,331	5,289	1.95%	16,331	5,289	0
	Snoqualmie #2	80,300	0.26%	209	0.00%	0	(209)	0.00%	0	(209)	0

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<b>ELECTRIC PLANT</b>											
	<i>Total Misc. Tools</i>	3,198,347	4.10%	131,063	2.91%	93,062	(38,001)	2.91%	93,062	(38,001)	0
336.00	Roads, Railroads, and Bridges										
	Lower Baker	1,588,316	2.30%	36,531	2.29%	36,384	(147)	2.29%	36,384	(147)	0
	Upper Baker	2,648,182	2.53%	66,999	2.53%	67,100	101	2.53%	67,100	101	0
	Snoqualmie #1	649,594	3.38%	21,956	3.38%	21,966	10	3.38%	21,966	10	0
	Snoqualmie #2	158,971	3.38%	5,373	3.37%	5,365	(8)	3.37%	5,365	(8)	0
	<i>Total Roads, RRs, &amp; Bridges</i>	5,045,063	2.59%	130,859	2.59%	130,815	(44)	2.59%	130,815	(44)	0
<b>Total Hydroelectric Production Plant</b>		<b>727,206,025</b>	<b>2.68%</b>	<b>19,504,729</b>	<b>2.72%</b>	<b>19,766,926</b>	<b>262,197</b>	<b>2.72%</b>	<b>19,766,926</b>	<b>262,197</b>	<b>0</b>
<b>Other Production Plant</b>											
340.10	Easements	221,929	1.17%	2,597	0.81%	1,791	(806)	0.81%	1,791	(806)	0
341.00	Structures and Improvements										
	Encogen	9,568,294	2.51%	240,164	2.73%	261,668	21,504	2.73%	261,668	21,504	0
	Frederickson 1/EPCOR	5,774,387	2.47%	142,627	2.19%	126,598	(16,029)	2.19%	126,598	(16,029)	0
	Goldendale	34,330,869	1.01%	346,742	0.97%	333,195	(13,547)	0.97%	333,195	(13,547)	0
	Mint Farm	11,453,403	2.59%	296,643	2.82%	323,517	26,874	2.82%	323,517	26,874	0
	Sumas	3,718,808	1.49%	55,410	2.95%	109,790	54,380	2.95%	109,790	54,380	0
	Crystal Mountain	811,210	5.05%	40,966	1.20%	9,765	(31,201)	1.20%	9,765	(31,201)	0
	Fredonia	5,675,497	1.80%	102,159	2.81%	159,514	57,355	2.81%	159,514	57,355	0
	Frederickson	3,110,828	0.91%	28,309	1.89%	58,761	30,452	1.89%	58,761	30,452	0
	Whitehorn 2-3	1,519,164	2.83%	42,992	3.50%	53,225	10,233	3.50%	53,225	10,233	0
	Ferndale	5,985,703	2.28%	136,474	2.07%	123,837	(12,637)	2.07%	123,837	(12,637)	0
	<i>Total Structures &amp; Improvements</i>	81,948,161	1.75%	1,432,486	1.90%	1,559,870	127,384	1.90%	1,559,870	127,384	0
341.01	Structures and Improvements - Wind										
	Lower Snake River	31,393,624	4.37%	1,371,901	4.36%	1,367,894	(4,007)	4.36%	1,367,894	(4,007)	0
	Hopkins Ridge	3,413,472	6.88%	234,847	8.54%	291,489	56,642	8.54%	291,489	56,642	0
	Wild Horse	15,081,341	5.70%	859,636	6.32%	952,396	92,760	6.32%	952,396	92,760	0
	<i>Total Structures &amp; Improvements - Wind</i>	49,888,437	4.94%	2,466,384	5.24%	2,611,779	145,395	5.24%	2,611,779	145,395	0
342.00	Fuel Holders, Producers, and Accessories										
	Encogen	8,348,185	1.54%	128,562	1.64%	137,199	8,637	1.64%	137,199	8,637	0

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<b>ELECTRIC PLANT</b>											
	Frederickson 1/EPCOR	1,804,663	2.81%	50,711	2.76%	49,727	(984)	2.76%	49,727	(984)	0
	Goldendale	1,887,875	1.04%	19,634	1.00%	18,861	(773)	1.00%	18,861	(773)	0
	Mint Farm	1,577,945	2.71%	42,762	2.98%	46,956	4,194	2.98%	46,956	4,194	0
	Sumas	3,889,943	0.99%	38,510	0.91%	35,314	(3,196)	0.91%	35,314	(3,196)	0
	Crystal Mountain	476,309	7.84%	37,343	8.37%	39,863	2,520	8.37%	39,863	2,520	0
	Fredonia	3,739,992	3.27%	122,298	2.90%	108,440	(13,858)	2.90%	108,440	(13,858)	0
	Frederickson	3,702,107	0.56%	20,732	0.00%	0	(20,732)	0.00%	0	(20,732)	0
	Whitehorn 2-3	134,195	0.10%	134	0.00%	0	(134)	0.00%	0	(134)	0
	Ferndale	701,743	2.09%	14,666	4.83%	33,899	19,233	4.83%	33,899	19,233	0
	<i>Total Fuel Holders, Producers, &amp; Access.</i>	26,262,957	1.81%	475,352	1.79%	470,259	(5,093)	1.79%	470,259	(5,093)	0
344.00	Generators										
	Crystal Mountain	575,843	3.00%	17,275	2.69%	15,474	(1,801)	2.69%	15,474	(1,801)	0
	Fredonia	132,727,794	2.77%	3,676,560	5.66%	7,510,044	3,833,484	5.66%	7,510,044	3,833,484	0
	Frederickson	29,745,266	1.69%	502,695	2.37%	703,631	200,936	2.37%	703,631	200,936	0
	Whitehorn 2-3	35,814,520	0.65%	232,794	1.48%	530,654	297,860	1.48%	530,654	297,860	0
	<i>Total Generators</i>	198,863,423	2.23%	4,429,324	4.40%	8,759,803	4,330,479	4.40%	8,759,803	4,330,479	0
344.01	Generators - Wind										
	Lower Snake River	584,893,925	4.33%	25,325,907	4.33%	25,353,733	27,826	4.33%	25,353,733	27,826	0
	Hopkins Ridge	153,948,465	4.88%	7,512,685	4.99%	7,688,611	175,926	4.99%	7,688,611	175,926	0
	Wild Horse	372,431,396	4.84%	18,025,680	5.27%	19,610,479	1,584,799	5.27%	19,610,479	1,584,799	0
	<i>Total Generators - Wind</i>	1,111,273,786	4.58%	50,864,272	4.74%	52,652,823	1,788,551	4.74%	52,652,823	1,788,551	0
344.20	Generators - Combined Cycle										
	Encogen	76,049,183	0.73%	555,159	1.31%	997,446	442,287	1.31%	997,446	442,287	0
	Frederickson 1/EPCOR	23,593,820	11.53%	2,720,367	13.84%	3,266,331	545,964	13.84%	3,266,331	545,964	0
	Goldendale	84,159,829	8.56%	7,204,081	6.62%	5,575,209	(1,628,872)	6.62%	5,575,209	(1,628,872)	0
	Mint Farm	38,398,705	8.96%	3,440,524	11.72%	4,500,370	1,059,846	11.72%	4,500,370	1,059,846	0
	Sumas	27,271,842	0.96%	261,810	5.58%	1,521,703	1,259,893	5.58%	1,521,703	1,259,893	0
	Ferndale	49,333,644	1.59%	784,405	5.55%	2,738,334	1,953,929	5.55%	2,738,334	1,953,929	0
	<i>Total Generators - Combined Cycle</i>	298,807,023	5.01%	14,966,346	6.22%	18,599,393	3,633,047	6.22%	18,599,393	3,633,047	0
345.00	Accessory Electric Equipment										
	Encogen	2,142,714	1.65%	35,355	1.91%	40,892	5,537	1.91%	40,892	5,537	0
	Frederickson 1/EPCOR	296,767	2.99%	8,873	2.82%	8,365	(508)	2.82%	8,365	(508)	0



**Puget Sound Energy - Washington**  
**Statement A: Summary of Depreciation Rates and Annual Accrual Amounts**  
**As of June 30, 2021**

Account	Description	Current Approved		PSE Proposed			Staff Proposed			Difference from PSE Proposed	
		6/30/21 Investment	Accrual Rate	Accrual Amount	Accrual Rate	Accrual Amount	Difference from Current	Accrual Rate	Accrual Amount		Difference from Current
	A	B	C	D	E	F	G	H	I	J	K
<b><u>ELECTRIC PLANT</u></b>											
	Encogen	536,056	9.16%	49,103	6.97%	37,337	(11,766)	6.97%	37,337	(11,766)	0
	Frederickson 1/EPCOR	57,975	9.04%	5,241	4.61%	2,673	(2,568)	4.61%	2,673	(2,568)	0
	Goldendale	636,867	9.82%	62,540	5.06%	32,249	(30,291)	5.06%	32,249	(30,291)	0
	Mint Farm	691,156	9.34%	64,554	4.28%	29,610	(34,944)	4.28%	29,610	(34,944)	0
	Sumas	420,104	9.85%	41,380	5.95%	24,993	(16,387)	5.95%	24,993	(16,387)	0
	Crystal Mountain	10,249	19.91%	2,041	0.19%	19	(2,022)	0.19%	19	(2,022)	0
	Fredonia	609,968	16.06%	97,961	2.07%	12,610	(85,351)	2.07%	12,610	(85,351)	0
	Frederickson	410,988	12.38%	50,880	5.32%	21,859	(29,021)	5.32%	21,859	(29,021)	0
	Whitehorn 2-3	347,331	10.72%	37,234	2.66%	9,238	(27,996)	2.66%	9,238	(27,996)	0
	Ferndale	49,395	0.00%	0	6.28%	3,103	3,103	6.28%	3,103	3,103	0
	<i>Total Misc. Tools</i>	<b>3,770,089</b>	<b>10.90%</b>	<b>410,934</b>	<b>4.61%</b>	<b>173,691</b>	<b>(237,243)</b>	<b>4.61%</b>	<b>173,691</b>	<b>(237,243)</b>	<b>0</b>
346.11	Miscellaneous Tools - Wind										
	Lower Snake River	174,369	7.17%	12,502	5.18%	9,026	(3,476)	5.18%	9,026	(3,476)	0
	Hopkins Ridge	381,208	9.88%	37,663	5.02%	19,129	(18,534)	5.02%	19,129	(18,534)	0
	Wild Horse	348,290	7.66%	26,679	6.05%	21,074	(5,605)	6.05%	21,074	(5,605)	0
	<i>Total Misc. Tools - Wind</i>	<b>903,866</b>	<b>8.50%</b>	<b>76,844</b>	<b>5.45%</b>	<b>49,229</b>	<b>(27,615)</b>	<b>5.45%</b>	<b>49,229</b>	<b>(27,615)</b>	<b>0</b>
348.00	Energy Storage Eq.	5,025,581	4.99%	250,777	4.95%	248,906	(1,871)	4.95%	248,906	(1,871)	0
<b>Total Other Production Plant</b>		<b>1,943,858,723</b>	<b>4.21%</b>	<b>81,926,131</b>	<b>4.75%</b>	<b>92,293,725</b>	<b>10,367,594</b>	<b>4.75%</b>	<b>92,293,725</b>	<b>10,367,594</b>	<b>0</b>
<b>Transmission Plant</b>											
350.10	Easements	18,816,783	1.10%	206,985	1.17%	219,808	12,823	1.17%	219,808	12,823	0
350.16	Easements - Subtransmission	9,126,688	1.41%	128,686	1.33%	121,393	(7,293)	1.33%	121,393	(7,293)	0
350.17	Easements - HVD Reclass	20,438,120	1.06%	216,644	1.11%	225,930	9,286	1.11%	225,930	9,286	0
350.99	Easements - GIF	168,765	1.20%	2,025	1.20%	2,022	(3)	1.20%	2,022	(3)	0
352.00	Structures and Improvements	6,231,394	1.52%	94,717	1.56%	97,310	2,593	1.56%	97,310	2,593	0
352.60	Struct. & Improv. - Subtransmission	1,759,634	1.60%	28,154	1.45%	25,431	(2,723)	1.45%	25,431	(2,723)	0
352.70	Struct. & Improv. - HVD Reclass	1,930,843	1.32%	25,487	1.67%	32,231	6,744	1.67%	32,231	6,744	0
352.90	Struct. & Improv. - GIF	1,956,304	1.51%	29,540	1.44%	28,196	(1,344)	1.44%	28,196	(1,344)	0
353.00	Station Equipment	186,594,175	2.31%	4,310,325	2.40%	4,487,238	176,913	2.40%	4,487,238	176,913	0
353.60	Station Equip. - Subtransmission	198,099,632	2.45%	4,853,441	2.51%	4,973,262	119,821	2.51%	4,973,262	119,821	0
353.70	Station Equip. - HVD Reclass	181,454,064	2.49%	4,518,206	2.70%	4,891,083	372,877	2.70%	4,891,083	372,877	0
353.80	Station Equip. - LIF	405,246	2.46%	9,969	2.40%	9,737	(232)	2.40%	9,737	(232)	0
353.90	Station Equip. - GIF	128,797,320	2.08%	2,678,984	2.09%	2,693,395	14,411	2.09%	2,693,395	14,411	0



Puget Sound Energy - Washington  
Statement A: Summary of Depreciation Rates and Annual Accrual Amounts  
As of June 30, 2021

Account	Description	6/30/21 Investment	Current Approved		PSE Proposed			Staff Proposed			
			Accrual Rate	Accrual Amount	Accrual Rate	Accrual Amount	Difference from Current	Accrual Rate	Accrual Amount	Difference from Current	Difference from PSE Proposed
	A	B	C	D	E	F	G	H	I	J	K
<b>ELECTRIC PLANT</b>											
354.00	Towers and Fixtures	90,563,276	1.25%	1,132,041	1.13%	1,023,527	(108,514)	1.13%	1,023,527	(108,514)	0
354.70	Towers & Fixtures - HVD Reclass	1,503,331	1.12%	16,837	0.90%	13,530	(3,307)	0.90%	13,530	(3,307)	0
354.90	Towers & Fixtures - GIF	44,822	0.46%	206	0.58%	258	52	0.58%	258	52	0
355.00	Poles and Fixtures	106,712,267	3.04%	3,244,053	2.40%	2,556,239	(687,814)	2.40%	2,556,239	(687,814)	0
355.60	Poles & Fixtures - Subtransmission	141,114,982	3.25%	4,586,237	2.74%	3,872,501	(713,736)	2.74%	3,872,501	(713,736)	0
355.70	Poles & Fixtures - HVD Reclass	168,713,517	3.40%	5,736,260	2.73%	4,609,839	(1,126,421)	2.73%	4,609,839	(1,126,421)	0
355.90	Poles & Fixtures - GIF	8,830,274	3.09%	272,855	2.51%	221,462	(51,393)	2.51%	221,462	(51,393)	0
356.00	Overhead Conductors and Devices	144,699,691	1.29%	1,866,626	1.18%	1,704,078	(162,548)	1.18%	1,704,078	(162,548)	0
356.60	Overhead Conductors & Devices - Subtransmi	46,552,602	1.81%	842,602	1.67%	776,484	(66,118)	1.67%	776,484	(66,118)	0
356.70	Overhead Conductors & Devices - HVD Reclas	132,175,519	1.31%	1,731,499	1.11%	1,473,722	(257,777)	1.11%	1,473,722	(257,777)	0
356.90	Overhead Conductors & Devices - GIF	6,055,325	1.60%	96,885	1.42%	86,069	(10,816)	1.42%	86,069	(10,816)	0
357.70	Underground Conduit - HVD Reclass	700,575	2.55%	17,865	2.35%	16,478	(1,387)	2.35%	16,478	(1,387)	0
357.90	Underground Conduit - GIF	510,284	1.73%	8,828	1.71%	8,745	(83)	1.71%	8,745	(83)	0
358.70	Underground Conductors & Devices - HVD Re	2,932,873	0.74%	21,703	0.41%	12,087	(9,616)	0.41%	12,087	(9,616)	0
358.90	Underground Conductors & Devices - GIF	34,023,857	1.55%	527,370	1.49%	506,115	(21,255)	1.49%	506,115	(21,255)	0
359.00	Roads and Trails	1,729,934	1.40%	24,219	1.28%	22,174	(2,045)	1.28%	22,174	(2,045)	0
359.70	Roads & Trails - HVD Reclass	568,185	1.68%	9,546	1.29%	7,331	(2,215)	1.29%	7,331	(2,215)	0
359.99	Roads & Trails - GIF	8,021	1.46%	117	1.23%	99	(18)	1.23%	99	(18)	0
<b>Total Transmission Plant</b>		<b>1,643,218,305</b>	<b>2.27%</b>	<b>37,238,912</b>	<b>2.11%</b>	<b>34,717,774</b>	<b>(2,521,138)</b>	<b>2.11%</b>	<b>34,717,774</b>	<b>(2,521,138)</b>	<b>0</b>
<b>Distribution Plant</b>											
360.10	Easements	8,652,653	1.13%	97,775	1.23%	106,160	8,385	1.23%	106,160	8,385	0
361.00	Structures and Improvements	8,141,425	1.76%	143,289	1.56%	126,627	(16,662)	1.56%	126,627	(16,662)	0
362.00	Station Equipment	500,135,447	2.04%	10,202,763	2.08%	10,397,357	194,594	2.08%	10,397,357	194,594	0
363.00	Energy Storage Equipment	1,210,115	4.99%	60,385	5.14%	62,201	1,816	5.14%	62,201	1,816	0
364.00	Poles, Towers, and Fixtures	450,509,601	3.14%	14,146,001	3.42%	15,390,088	1,244,087	3.42%	15,390,088	1,244,087	0
365.00	Overhead Conductors and Devices	566,191,116	3.74%	21,175,548	3.87%	21,919,962	744,414	3.87%	21,919,962	744,414	0
366.00	Underground Conduit	815,340,332	1.77%	14,431,524	1.84%	15,041,164	609,640	1.62%	13,190,337	(1,241,187)	(1,850,827)
367.00	Underground Conductors and Devices	1,126,428,409	3.93%	44,268,636	4.35%	49,046,290	4,777,654	4.35%	49,046,290	4,777,654	0
368.00	Line Transformers	550,014,496	4.06%	22,330,589	3.31%	18,200,892	(4,129,697)	3.31%	18,200,892	(4,129,697)	0
369.00	Services	196,813,537	3.15%	6,199,626	2.59%	5,100,325	(1,099,301)	2.59%	5,100,325	(1,099,301)	0
370.00	Meters - AMI	157,426,932	5.50%	8,658,481	5.57%	8,773,399	114,918	5.57%	8,773,399	114,918	0
371.10	Installations on Customers' Premises - EV Cha	854,060	14.29%	122,045	14.36%	122,664	619	14.36%	122,664	619	0
373.00	Street Lighting & Signal Systems	61,328,340	4.75%	2,913,096	3.89%	2,385,231	(527,865)	3.89%	2,385,231	(527,865)	0
<b>Total Distribution Plant</b>		<b>4,443,046,463</b>	<b>3.26%</b>	<b>144,749,758</b>	<b>3.30%</b>	<b>146,672,360</b>	<b>1,922,602</b>	<b>3.26%</b>	<b>144,821,533</b>	<b>71,775</b>	<b>(1,850,827)</b>

Puget Sound Energy - Washington  
**Statement A: Summary of Depreciation Rates and Annual Accrual Amounts**  
As of June 30, 2021

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			Accrual Rate	Accrual Amount	Accrual Rate	Accrual Amount	Difference from Current	Accrual Rate	Accrual Amount	Difference from Current	Difference from PSE Proposed
	A	B	C	D	E	F	G	H	I	J	K
<b><u>ELECTRIC PLANT</u></b>											
<b>General Plant</b>											
390.00	Structures and Improvements										
	Skagit	20,917,598	1.79%	374,425	1.54%	322,587	(51,838)	1.54%	322,587	(51,838)	0
	Bellingham	19,969,979	0.95%	189,715	2.04%	406,920	217,205	2.04%	406,920	217,205	0
	Other Structures	28,006,349	0.95%	266,060	1.22%	340,870	74,810	1.22%	340,870	74,810	0
	<i>Total Structures &amp; Improvements</i>	<u>68,893,926</u>	<u>1.21%</u>	<u>830,200</u>	<u>1.55%</u>	<u>1,070,377</u>	<u>240,177</u>	<u>1.55%</u>	<u>1,070,377</u>	<u>240,177</u>	<u>0</u>
391.10	Office Furniture and Equipment	3,943,483	5.00%	197,174	5.00%	197,174	0	5.00%	197,174	0	0
391.20	Office Furniture and Equipment - Computers	27,513,630	20.00%	5,502,726	20.00%	5,502,726	0	20.00%	5,502,726	0	0
392.00	Transportation Equipment	6,535,112	5.25%	343,093	6.41%	418,875	75,782	6.41%	418,875	75,782	0
393.00	Stores Equipment	170,596	5.00%	8,530	5.00%	8,530	(0)	5.00%	8,530	(0)	0
394.00	Tools, Shop, and Garage Equipment	19,341,550	5.00%	967,078	5.00%	967,078	(0)	5.00%	967,078	(0)	0
395.00	Laboratory Equipment	7,681,556	5.00%	384,078	5.00%	384,078	(0)	5.00%	384,078	(0)	0
396.00	Power Operated Equipment	4,867,994	6.58%	320,314	4.49%	218,566	(101,748)	4.49%	218,566	(101,748)	0
397.00	Communication Equipment - 5-year	98,531,041	6.67%	6,568,736	6.67%	6,568,736	0	6.67%	6,568,736	0	0
398.00	Miscellaneous Equipment	414,576	6.67%	27,638	6.67%	27,638	0	6.67%	27,638	0	0
	<b>Total General Plant</b>	<u><b>237,893,464</b></u>	<u><b>6.37%</b></u>	<u><b>15,149,567</b></u>	<u><b>6.46%</b></u>	<u><b>15,363,778</b></u>	<u><b>214,211</b></u>	<u><b>6.46%</b></u>	<u><b>15,363,778</b></u>	<u><b>214,211</b></u>	<u><b>0</b></u>
	<b>Total Depreciable Electric Plant</b>	<u><u><b>9,994,754,455</b></u></u>	<u><u><b>3.47%</b></u></u>	<u><u><b>347,252,734</b></u></u>	<u><u><b>3.51%</b></u></u>	<u><u><b>350,983,863</b></u></u>	<u><u><b>3,731,129</b></u></u>	<u><u><b>3.49%</b></u></u>	<u><u><b>349,133,036</b></u></u>	<u><u><b>1,880,302</b></u></u>	<u><u><b>(1,850,827)</b></u></u>

Puget Sound Energy - Washington  
Statement B: Staff Calculation of Depreciation Rates  
As of June 30, 2021

Account	Description	6/30/21 Investment	6/30/21 Book Reserve	Percent Reserve	Future Net Salvage Percent	Net Plant to be Recovered	Rem. Life	Annual Rate	Annual Accrual
A									
<b><u>ELECTRIC PLANT</u></b>									
<b>Steam Production Plant</b>									
311.00	Structures and Improvements								
	Colstrip 3	31,220,751	24,571,090	78.70%	0%	6,649,661	4.5	4.73%	1,477,702
	Colstrip 4	28,704,588	22,351,463	77.87%	0%	6,353,125	4.5	4.92%	1,411,806
	Colstrip 3-4	70,365,075	64,854,199	92.17%	0%	5,510,876	4.5	1.74%	1,224,639
	Encogen								
	Frederickson 1/EPCOR	403,636	82,796	20.51%	-5%	341,022	20.5	4.12%	16,635
	Goldendale	2,850,760	1,634,804	57.35%	-5%	1,358,494	22.5	2.12%	60,378
	Mint Farm	572,646	183,557	32.05%	-5%	417,721	23.4	3.12%	17,851
	Sumas	1,978,197	1,326,577	67.06%	-5%	750,530	11.9	3.19%	63,070
	Ferndale	608,934	428,039	70.29%	-5%	211,342	12.9	2.69%	16,383
	<i>Total Structures &amp; Improvements</i>	<u>136,704,587</u>	<u>115,432,524</u>	<u>84.44%</u>	<u>0%</u>	<u>21,592,772</u>	<u>5.0</u>	<u>3.14%</u>	<u>4,288,464</u>
312.00	Boiler Plant Equipment								
	Colstrip 3	145,963,650	107,762,510	73.83%	0%	38,201,141	4.4	5.95%	8,682,077
	Colstrip 4	131,206,326	94,321,093	71.89%	0%	36,885,233	4.5	6.25%	8,196,718
	Colstrip 3-4	18,328,451	10,797,174	58.91%	0%	7,531,276	4.5	9.13%	1,673,617
	Encogen	43,145,545	35,913,090	83.24%	-5%	9,389,732	11.7	1.86%	802,541
	Frederickson 1/EPCOR	18,138,531	10,061,264	55.47%	-5%	8,984,193	20.0	2.48%	449,210
	Goldendale	86,640,663	71,087,379	82.05%	-5%	19,885,317	21.9	1.05%	908,005
	Mint Farm	27,136,035	7,013,131	25.84%	-5%	21,479,707	22.9	3.46%	937,978
	Sumas	16,510,306	14,786,151	89.56%	-5%	2,549,670	11.8	1.31%	216,074
	Ferndale	44,549,419	34,507,216	77.46%	-5%	12,269,673	12.7	2.17%	966,116
	<i>Total Boiler Plant Equip.</i>	<u>531,618,926</u>	<u>386,249,009</u>	<u>72.66%</u>	<u>-2%</u>	<u>157,175,942</u>	<u>6.9</u>	<u>4.29%</u>	<u>22,832,337</u>
314.00	Turbogenerator Units								
	Colstrip 3	43,120,405	23,475,035	54.44%	0%	19,645,370	4.4	10.35%	4,464,857
	Colstrip 4	43,450,529	24,138,157	55.55%	0%	19,312,372	4.4	10.10%	4,389,175
	Colstrip 3-4			0.00%	0%	0	0.0	0.00%	0
	Encogen	23,061,355	18,567,898	80.52%	-5%	5,646,524	11.4	2.15%	495,309
	Frederickson 1/EPCOR	16,211,252	8,649,798	53.36%	-5%	8,372,017	19.0	2.72%	440,632
	Goldendale	90,282,534	74,104,150	82.08%	-5%	20,692,510	20.9	1.10%	990,072
	Mint Farm	25,596,100	9,769,887	38.17%	-5%	17,106,019	21.8	3.07%	784,680
	Sumas	24,747,397	19,566,554	79.07%	-5%	6,418,213	11.6	2.24%	553,294

**Puget Sound Energy - Washington**  
**Statement B: Staff Calculation of Depreciation Rates**  
**As of June 30, 2021**

Account	Description	6/30/21 Investment	6/30/21 Book Reserve	Percent Reserve	Future Net Salvage Percent	Net Plant to be Recovered	Rem. Life	Annual Rate	Annual Accrual
A									
<b><u>ELECTRIC PLANT</u></b>									
	Ferndale	18,845,310	13,625,562	72.30%	-5%	6,162,013	12.5	2.62%	492,961
	<i>Total Turbogenerator Units</i>	285,314,881	191,897,040	67.26%	-3%	103,355,038	8.2	4.42%	12,610,981
315.00	Accessory Electric Equipment								
	Colstrip 3	8,165,680	5,120,003	62.70%	0%	3,045,677	4.4	8.48%	692,199
	Colstrip 4	7,963,019	4,523,410	56.81%	0%	3,439,609	4.4	9.82%	781,729
	Colstrip 3-4	7,881,899	6,516,081	82.67%	0%	1,365,818	4.4	3.94%	310,413
	Encogen	1,678,559	1,443,117	85.97%	0%	235,442	11.7	1.20%	20,123
	Frederickson 1/EPCOR	962,487	478,274	49.69%	0%	484,213	20.1	2.50%	24,090
	Goldendale	7,300,879	6,060,948	83.02%	0%	1,239,931	22.1	0.77%	56,105
	Mint Farm	2,199,936	854,487	38.84%	0%	1,345,449	23.1	2.65%	58,245
	Sumas	738,474	614,123	83.16%	0%	124,350	11.9	1.42%	10,450
	Ferndale	1,412,095	979,361	69.36%	0%	432,734	12.9	2.38%	33,545
	<i>Total Accessory Electric Equip.</i>	38,303,026	26,589,804	69.42%	0%	11,713,222	5.9	5.19%	1,986,900
316.00	Miscellaneous Power Plant Equipment								
	Colstrip 3	1,069,834	647,936	60.56%	0%	421,897	4.4	8.96%	95,886
	Colstrip 4	1,191,524	721,368	60.54%	0%	470,156	4.4	8.97%	106,854
	Colstrip 3-4	4,577,172	3,730,929	81.51%	0%	846,243	4.4	4.20%	192,328
	Encogen			0.00%	0%	0	0.0	0.00%	0
	Frederickson 1/EPCOR	336,378	182,272	54.19%	0%	154,106	19.0	2.41%	8,111
	Goldendale	6,163	5,131	83.26%	0%	1,032	20.6	0.81%	50
	Mint Farm	163,676	59,592	36.41%	0%	104,084	21.8	2.92%	4,774
	Sumas	182,443	104,350	57.20%	0%	78,093	11.6	3.69%	6,732
	Ferndale	62,866	48,318	76.86%	0%	14,548	12.5	1.85%	1,164
	<i>Total Misc. Power Plant Equip.</i>	7,590,055	5,499,897	72.46%	0%	2,090,158	5.0	5.48%	415,899
<b>Total Steam Production Plant</b>		<b>999,531,476</b>	<b>725,668,274</b>	<b>72.60%</b>	<b>-2%</b>	<b>295,927,133</b>	<b>7.0</b>	<b>4.22%</b>	<b>42,134,581</b>
<b>Hydroelectric Production Plant</b>									
330.10	Easements	32,899	14,687	44.64%	0%	18,212	28.0	1.98%	650
331.00	Structures and Improvements								
	Lower Baker	35,883,750	9,978,799	27.81%	-4%	27,340,301	35.3	2.16%	774,513

Puget Sound Energy - Washington  
Statement B: Staff Calculation of Depreciation Rates  
As of June 30, 2021

Account	Description	6/30/21 Investment	6/30/21 Book Reserve	Percent Reserve	Future Net Salvage Percent	Net Plant to be Recovered	Rem. Life	Annual Rate	Annual Accrual
A									
<b><u>ELECTRIC PLANT</u></b>									
	Upper Baker	16,276,752	7,583,233	46.59%	-6%	9,670,124	34.9	1.70%	277,081
	Snoqualmie #1	61,281,758	14,911,917	24.33%	-1%	46,982,658	22.4	3.42%	2,097,440
	Snoqualmie #2	54,932,202	14,547,692	26.48%	-2%	41,483,154	22.4	3.37%	1,851,927
	<i>Total Structures &amp; Improvements</i>	<u>168,374,462</u>	<u>47,021,641</u>	<u>27.93%</u>	<u>-2%</u>	<u>125,476,238</u>	<u>25.1</u>	<u>2.97%</u>	<u>5,000,960</u>
332.00	Reservoirs, Dams, and Waterways								
	Lower Baker	122,778,022	34,019,935	27.71%	-9%	99,808,109	34.9	2.33%	2,859,831
	Upper Baker	123,036,934	66,698,894	54.21%	-11%	69,872,102	34.6	1.64%	2,019,425
	Snoqualmie #1	54,366,879	13,694,158	25.19%	-3%	42,303,728	22.3	3.49%	1,897,028
	Snoqualmie #2	61,366,324	14,721,020	23.99%	-3%	48,486,293	22.3	3.54%	2,174,273
	<i>Total Reservoirs, Dams, &amp; Waterways</i>	<u>361,548,158</u>	<u>129,134,007</u>	<u>35.72%</u>	<u>-8%</u>	<u>260,470,232</u>	<u>29.1</u>	<u>2.48%</u>	<u>8,950,558</u>
333.00	Water Wheels, Turbines, and Generators								
	Lower Baker	42,630,438	10,070,815	23.62%	-5%	34,691,145	34.6	2.35%	1,002,634
	Upper Baker	13,128,271	9,672,664	73.68%	-8%	4,505,868	35.3	0.97%	127,645
	Snoqualmie #1	38,815,523	8,330,573	21.46%	-2%	31,261,261	22.3	3.61%	1,401,850
	Snoqualmie #2	35,271,583	7,214,498	20.45%	-2%	28,762,516	22.2	3.67%	1,295,609
	<i>Total Water Wheels, Turbines, &amp; Generators</i>	<u>129,845,814</u>	<u>35,288,550</u>	<u>27.18%</u>	<u>-4%</u>	<u>99,220,790</u>	<u>25.9</u>	<u>2.95%</u>	<u>3,827,738</u>
334.00	Accessory Electric Equipment								
	Lower Baker	15,578,198	4,259,188	27.34%	-3%	11,786,356	33.0	2.29%	357,162
	Upper Baker	2,722,092	1,496,068	54.96%	-4%	1,334,908	32.1	1.53%	41,586
	Snoqualmie #1	16,462,783	3,879,151	23.56%	-1%	12,748,260	21.9	3.54%	582,112
	Snoqualmie #2	11,127,909	2,534,858	22.78%	-1%	8,704,330	21.9	3.57%	397,458
	<i>Total Accessory Electric Equip.</i>	<u>45,890,982</u>	<u>12,169,264</u>	<u>26.52%</u>	<u>-2%</u>	<u>34,573,855</u>	<u>25.1</u>	<u>3.00%</u>	<u>1,378,319</u>
335.00	Miscellaneous Power Plant Equipment								
	Lower Baker	8,012,780	2,024,606	25.27%	-3%	6,228,558	29.2	2.66%	213,307
	Upper Baker	2,078,637	606,487	29.18%	-4%	1,555,296	29.7	2.52%	52,367
	Snoqualmie #1	1,576,197	386,558	24.52%	-1%	1,205,401	21.0	3.64%	57,400
	Snoqualmie #2	1,602,686	436,697	27.25%	-1%	1,182,016	21.0	3.51%	56,286
	<i>Total Misc. Power Plant Equip.</i>	<u>13,270,300</u>	<u>3,454,347</u>	<u>26.03%</u>	<u>-3%</u>	<u>10,171,271</u>	<u>26.8</u>	<u>2.86%</u>	<u>379,360</u>
335.10	Miscellaneous Tools								
	Lower Baker	1,356,862	757,634	55.84%	0%	599,229	13.6	3.25%	44,061

Puget Sound Energy - Washington  
Statement B: Staff Calculation of Depreciation Rates  
As of June 30, 2021

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A									
<b><u>ELECTRIC PLANT</u></b>									
	Upper Baker	924,673	453,025	48.99%	0%	471,648	14.4	3.54%	32,753
	Snoqualmie #1	836,511	605,574	72.39%	0%	230,937	14.1	1.96%	16,379
	Snoqualmie #2	80,300	88,980	110.81%	0%	(8,679)	0.0	0.00%	0
	<i>Total Misc. Tools</i>	<u>3,198,347</u>	<u>1,905,212</u>	<u>59.57%</u>	<u>0%</u>	<u>1,293,135</u>	<u>13.9</u>	<u>2.91%</u>	<u>93,193</u>
336.00	Roads, Railroads, and Bridges								
	Lower Baker	1,588,316	357,770	22.53%	-1%	1,246,429	34.3	2.29%	36,339
	Upper Baker	2,648,182	482,411	18.22%	-1%	2,192,253	32.7	2.53%	67,041
	Snoqualmie #1	649,594	163,275	25.13%	0%	486,319	22.1	3.39%	22,005
	Snoqualmie #2	158,971	40,174	25.27%	0%	118,797	22.1	3.38%	5,375
	<i>Total Roads, RRs, &amp; Bridges</i>	<u>5,045,063</u>	<u>1,043,629</u>	<u>20.69%</u>	<u>-1%</u>	<u>4,043,798</u>	<u>30.9</u>	<u>2.59%</u>	<u>130,761</u>
<b>Total Hydroelectric Production Plant</b>		<b><u>727,206,025</u></b>	<b><u>230,031,338</u></b>	<b><u>31.63%</u></b>	<b><u>-5%</u></b>	<b><u>535,267,530</u></b>	<b><u>27.1</u></b>	<b><u>2.72%</u></b>	<b><u>19,761,539</u></b>
<b>Other Production Plant</b>									
340.10	Easements	221,929	216,904	97.74%	-5%	16,121	9.0	0.81%	1,791
341.00	Structures and Improvements								
	Encogen	9,568,294	6,934,308	72.47%	-5%	3,112,400	11.9	2.73%	261,546
	Frederickson 1/EPCOR	5,774,387	3,469,118	60.08%	-5%	2,593,988	20.5	2.19%	126,536
	Goldendale	34,330,869	28,540,307	83.13%	-5%	7,507,106	22.5	0.97%	333,649
	Mint Farm	11,453,403	4,405,211	38.46%	-5%	7,620,862	23.6	2.82%	322,918
	Sumas	3,718,808	2,590,876	69.67%	-5%	1,313,872	12.0	2.94%	109,489
	Crystal Mountain	811,210	783,511	96.59%	-5%	68,259	7.0	1.20%	9,751
	Fredonia	5,675,497	4,539,501	79.98%	-5%	1,419,771	8.9	2.81%	159,525
	Frederickson	3,110,828	2,739,067	88.05%	-5%	527,303	9.0	1.88%	58,589
	Whitehorn 2-3	1,519,164	693,731	45.67%	-5%	901,390	16.9	3.51%	53,337
	Ferndale	5,985,703	4,678,748	78.17%	-5%	1,606,240	13.0	2.06%	123,557
	<i>Total Structures &amp; Improvements</i>	<u>81,948,161</u>	<u>59,374,377</u>	<u>72.45%</u>	<u>-5%</u>	<u>26,671,192</u>	<u>17.1</u>	<u>1.90%</u>	<u>1,558,898</u>
341.01	Structures and Improvements - Wind								
	Lower Snake River	31,393,624	11,159,075	35.55%	-5%	21,804,230	15.9	4.37%	1,371,335
	Hopkins Ridge	3,413,472	969,824	28.41%	-5%	2,614,321	9.0	8.51%	290,480
	Wild Horse	15,081,341	6,344,406	42.07%	-5%	9,491,001	10.0	6.29%	949,100

**Puget Sound Energy - Washington**  
**Statement B: Staff Calculation of Depreciation Rates**  
**As of June 30, 2021**

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A									
<b>ELECTRIC PLANT</b>									
	<i>Total Structures &amp; Improvements - Wind</i>	49,888,437	18,473,306	37.03%	-5%	33,909,553	13.0	5.23%	2,610,916
342.00	Fuel Holders, Producers, and Accessories								
	Encogen	8,348,185	7,196,705	86.21%	-5%	1,568,889	11.4	1.65%	137,622
	Frederickson 1/EPCOR	1,804,663	942,631	52.23%	-5%	952,265	19.1	2.76%	49,857
	Goldendale	1,887,875	1,582,607	83.83%	-5%	399,662	21.2	1.00%	18,852
	Mint Farm	1,577,945	610,771	38.71%	-5%	1,046,072	22.3	2.97%	46,909
	Sumas	3,889,943	3,670,915	94.37%	-5%	413,526	11.7	0.91%	35,344
	Crystal Mountain	476,309	224,271	47.09%	-5%	275,854	6.9	8.39%	39,979
	Fredonia	3,739,992	3,033,383	81.11%	-5%	893,608	8.2	2.91%	108,977
	Frederickson	3,702,107	4,071,914	109.99%	-5%	(184,701)	0.0	0.00%	0
	Whitehorn 2-3	134,195	155,803	116.10%	-5%	(14,898)	0.0	0.00%	0
	Ferndale	701,743	301,007	42.89%	-5%	435,823	12.9	4.81%	33,785
	<i>Total Fuel Holders, Producers, &amp; Access.</i>	26,262,957	21,790,006	82.97%	-5%	5,786,099	12.3	1.79%	471,324
344.00	Generators								
	Crystal Mountain	575,843	498,170	86.51%	-5%	106,465	6.9	2.68%	15,430
	Fredonia	132,727,794	72,475,590	54.60%	-5%	66,888,593	8.9	5.66%	7,515,572
	Frederickson	29,745,266	25,072,139	84.29%	-5%	6,160,391	8.8	2.35%	700,044
	Whitehorn 2-3	35,814,520	28,760,071	80.30%	-5%	8,845,175	16.7	1.48%	529,651
	<i>Total Generators</i>	198,863,423	126,805,970	63.77%	-5%	82,000,624	9.4	4.41%	8,760,698
344.01	Generators - Wind								
	Lower Snake River	584,893,925	227,056,802	38.82%	-5%	387,081,819	15.3	4.33%	25,299,465
	Hopkins Ridge	153,948,465	94,911,587	61.65%	-5%	66,734,301	8.7	4.98%	7,670,609
	Wild Horse	372,431,396	201,881,689	54.21%	-5%	189,171,277	9.6	5.29%	19,705,341
	<i>Total Generators - Wind</i>	1,111,273,786	523,850,077	47.14%	-5%	642,987,398	12.2	4.74%	52,675,416
344.20	Generators - Combined Cycle								
	Encogen	76,049,183	59,802,616	78.64%	15%	4,839,190	4.9	1.30%	987,590
	Frederickson 1/EPCOR	23,593,820	684,415	2.90%	15%	19,370,332	5.9	13.92%	3,283,107
	Goldendale	84,159,829	34,233,568	40.68%	15%	37,302,286	6.7	6.62%	5,567,505
	Mint Farm	38,398,705	(1,392,089)	-3.63%	15%	34,030,988	7.6	11.66%	4,477,762
	Sumas	27,271,842	13,429,753	49.24%	15%	9,751,313	6.4	5.59%	1,523,643
	Ferndale	49,333,644	22,589,859	45.79%	15%	19,343,738	7.1	5.52%	2,724,470





**Puget Sound Energy - Washington**  
**Statement B: Staff Calculation of Depreciation Rates**  
**As of June 30, 2021**

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A									
<b><u>ELECTRIC PLANT</u></b>									
	Lower Snake River	2,820,159	1,117,388	39.62%	-5%	1,843,779	15.5	4.22%	118,953
	Hopkins Ridge	479,165	245,235	51.18%	-5%	257,888	8.9	6.05%	28,976
	Wild Horse	734,215	344,389	46.91%	-5%	426,537	9.8	5.93%	43,524
	<i>Total Misc. Power Plant Equip. - Wind</i>	<u>4,033,539</u>	<u>1,707,012</u>	<u>42.32%</u>	<u>-5%</u>	<u>2,528,204</u>	<u>13.2</u>	<u>4.75%</u>	<u>191,454</u>
346.10	Miscellaneous Tools								
	Encogen	536,056	292,047	54.48%	0%	244,009	6.5	7.00%	37,540
	Frederickson 1/EPCOR	57,975	28,336	48.88%	0%	29,640	11.1	4.61%	2,670
	Goldendale	636,867	238,484	37.45%	0%	398,383	12.4	5.04%	32,128
	Mint Farm	691,156	290,318	42.00%	0%	400,837	13.5	4.30%	29,692
	Sumas	420,104	170,085	40.49%	0%	250,020	10.0	5.95%	25,002
	Crystal Mountain	10,249	10,138	98.92%	0%	111	5.8	0.19%	19
	Fredonia	609,968	501,614	82.24%	0%	108,354	8.6	2.07%	12,599
	Frederickson	410,988	245,863	59.82%	0%	165,125	7.6	5.29%	21,727
	Whitehorn 2-3	347,331	226,319	65.16%	0%	121,011	13.1	2.66%	9,238
	Ferndale	49,395	10,511	21.28%	0%	38,884	12.5	6.30%	3,111
	<i>Total Misc. Tools</i>	<u>3,770,089</u>	<u>2,013,715</u>	<u>53.41%</u>	<u>0%</u>	<u>1,756,374</u>	<u>10.1</u>	<u>4.61%</u>	<u>173,725</u>
346.11	Miscellaneous Tools - Wind								
	Lower Snake River	174,369	51,855	29.74%	0%	122,513	13.6	5.17%	9,008
	Hopkins Ridge	381,208	233,329	61.21%	0%	147,879	7.7	5.04%	19,205
	Wild Horse	348,290	154,830	44.45%	0%	193,459	9.2	6.04%	21,028
	<i>Total Misc. Tools - Wind</i>	<u>903,866</u>	<u>440,014</u>	<u>48.68%</u>	<u>0%</u>	<u>463,852</u>	<u>9.4</u>	<u>5.45%</u>	<u>49,242</u>
348.00	Energy Storage Eq.	5,025,581	1,273,308	25.34%	0%	3,752,273	15.1	4.94%	248,495
<b>Total Other Production Plant</b>		<b><u>1,943,858,723</u></b>	<b><u>969,890,574</u></b>	<b><u>49.90%</u></b>	<b><u>-2%</u></b>	<b><u>1,010,914,703</u></b>	<b><u>11.0</u></b>	<b><u>4.75%</u></b>	<b><u>92,273,732</u></b>
<b>Transmission Plant</b>									
350.10	Easements	18,816,783	4,890,464	25.99%	0%	13,926,319	63.4	1.17%	219,658
350.16	Easements - Subtransmission	9,126,688	556,115	6.09%	0%	8,570,573	70.6	1.33%	121,396
350.17	Easements - HVD Reclass	20,438,120	9,835,618	48.12%	0%	10,602,501	46.9	1.11%	226,066
350.99	Easements - GIF	168,765	47,703	28.27%	0%	121,062	59.9	1.20%	2,021
352.00	Structures and Improvements	6,231,394	1,568,238	25.17%	-5%	4,974,725	51.1	1.56%	97,353
352.60	Struct. & Improv. - Subtransmission	1,759,634	350,941	19.94%	-5%	1,496,675	58.9	1.44%	25,410

Puget Sound Energy - Washington  
Statement B: Staff Calculation of Depreciation Rates  
As of June 30, 2021

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A									
<b>ELECTRIC PLANT</b>									
352.70	Struct. & Improv. - HVD Reclass	1,930,843	953,285	49.37%	-5%	1,074,100	33.3	1.67%	32,255
352.90	Struct. & Improv. - GIF	1,956,304	497,153	25.41%	-5%	1,556,966	55.2	1.44%	28,206
353.00	Station Equipment	186,594,175	59,566,784	31.92%	-10%	145,686,808	32.5	2.40%	4,482,671
353.60	Station Equip. - Subtransmission	198,099,632	22,188,074	11.20%	-10%	195,721,521	39.4	2.51%	4,967,551
353.70	Station Equip. - HVD Reclass	181,454,064	68,946,328	38.00%	-10%	130,653,143	26.7	2.70%	4,893,376
353.80	Station Equip. - LIF	405,246	238,914	58.96%	-10%	206,857	21.2	2.41%	9,757
353.90	Station Equip. - GIF	128,797,320	50,143,905	38.93%	-10%	91,533,148	34.0	2.09%	2,692,151
354.00	Towers and Fixtures	90,563,276	49,353,541	54.50%	-10%	50,266,063	49.1	1.13%	1,023,749
354.70	Towers & Fixtures - HVD Reclass	1,503,331	1,009,201	67.13%	-10%	644,463	47.6	0.90%	13,539
354.90	Towers & Fixtures - GIF	44,822	32,239	71.93%	-10%	17,066	66.1	0.58%	258
355.00	Poles and Fixtures	106,712,267	41,422,887	38.82%	-35%	102,638,674	40.2	2.39%	2,553,201
355.60	Poles & Fixtures - Subtransmission	141,114,982	20,688,943	14.66%	-35%	169,816,283	43.9	2.74%	3,868,252
355.70	Poles & Fixtures - HVD Reclass	168,713,517	71,037,482	42.11%	-35%	156,725,767	34.0	2.73%	4,609,581
355.90	Poles & Fixtures - GIF	8,830,274	3,397,169	38.47%	-35%	8,523,701	38.5	2.51%	221,395
356.00	Overhead Conductors and Devices	144,699,691	79,256,676	54.77%	-10%	79,912,983	46.9	1.18%	1,703,902
356.60	Overhead Conductors & Devices - Subtransmission	46,552,602	4,556,331	9.79%	-10%	46,651,531	60.1	1.67%	776,232
356.70	Overhead Conductors & Devices - HVD Reclass	132,175,519	79,574,644	60.20%	-10%	65,818,427	44.7	1.11%	1,472,448
356.90	Overhead Conductors & Devices - GIF	6,055,325	2,032,378	33.56%	-10%	4,628,479	53.8	1.42%	86,031
357.70	Underground Conduit - HVD Reclass	700,575	457,854	65.35%	0%	242,721	14.7	2.36%	16,512
357.90	Underground Conduit - GIF	510,284	159,706	31.30%	0%	350,579	40.1	1.71%	8,743
358.70	Underground Conductors & Devices - HVD Reclass	2,932,873	2,718,373	92.69%	0%	214,501	17.7	0.41%	12,119
358.90	Underground Conductors & Devices - GIF	34,023,857	11,627,481	34.17%	0%	22,396,376	44.3	1.49%	505,562
359.00	Roads and Trails	1,729,934	501,183	28.97%	0%	1,228,751	55.4	1.28%	22,180
359.70	Roads & Trails - HVD Reclass	568,185	334,742	58.91%	0%	233,443	31.8	1.29%	7,341
359.99	Roads & Trails - GIF	8,021	4,030	50.25%	0%	3,991	40.3	1.23%	99
<b>Total Transmission Plant</b>		<b>1,643,218,305</b>	<b>587,948,383</b>	<b>35.78%</b>	<b>-16%</b>	<b>1,316,438,196</b>	<b>37.9</b>	<b>2.11%</b>	<b>34,699,015</b>
<b>Distribution Plant</b>									
360.10	Easements	8,652,653	3,603,684	41.65%	0%	5,048,970	47.6	1.23%	106,071
361.00	Structures and Improvements	8,141,425	2,941,785	36.13%	-10%	6,013,783	47.5	1.56%	126,606
362.00	Station Equipment	500,135,447	150,578,855	30.11%	-15%	424,576,909	40.8	2.08%	10,406,297
363.00	Energy Storage Equipment	1,210,115	281,870	23.29%	0%	928,245	14.9	5.15%	62,298
364.00	Poles, Towers, and Fixtures	450,509,601	182,362,465	40.48%	-60%	538,452,896	35.0	3.41%	15,384,368
365.00	Overhead Conductors and Devices	566,191,116	163,235,312	28.83%	-30%	572,813,138	26.1	3.88%	21,946,864
366.00	Underground Conduit	815,340,332	319,137,595	39.14%	-10%	577,736,770	43.8	1.62%	13,190,337

**Puget Sound Energy - Washington**  
**Statement B: Staff Calculation of Depreciation Rates**  
**As of June 30, 2021**

Account	Description	6/30/21 Investment	6/30/21 Book Reserve	Percent Reserve	Future Net Salvage Percent	Net Plant to be Recovered	Rem. Life	Annual Rate	Annual Accrual
A									
<b>ELECTRIC PLANT</b>									
367.00	Underground Conductors and Devices	1,126,428,409	461,438,379	40.96%	-50%	1,228,204,235	25.0	4.36%	49,128,169
368.00	Line Transformers	550,014,496	248,060,872	45.10%	-50%	576,960,872	31.7	3.31%	18,200,658
369.00	Services	196,813,537	140,392,317	71.33%	-60%	174,509,343	34.2	2.59%	5,102,612
370.00	Meters - AMI	157,426,932	13,741,815	8.73%	-10%	159,427,810	18.2	5.56%	8,759,770
371.10	Installations on Customers' Premises - EV Charger	854,060	148,050	17.33%	0%	706,010	5.8	14.25%	121,726
373.00	Street Lighting & Signal Systems	61,328,340	26,989,954	44.01%	-25%	49,670,471	20.8	3.89%	2,388,003
<b>Total Distribution Plant</b>		<b>4,443,046,463</b>	<b>1,712,912,953</b>	<b>38.55%</b>	<b>-36%</b>	<b>4,315,049,451</b>	<b>29.8</b>	<b>3.26%</b>	<b>144,923,780</b>
<b>General Plant</b>									
390.00	Structures and Improvements								
	Skagit	20,917,598	11,071,639	52.93%	-5%	10,891,839	33.8	1.54%	322,244
	Bellingham	19,969,979	2,926,504	14.65%	-5%	18,041,973	44.3	2.04%	407,268
	Other Structures	28,006,349	17,506,602	62.51%	-5%	11,900,064	34.9	1.22%	340,976
	<i>Total Structures &amp; Improvements</i>	<i>68,893,926</i>	<i>31,504,745</i>	<i>45.73%</i>	<i>-5%</i>	<i>40,833,877</i>	<i>38.1</i>	<i>1.55%</i>	<i>1,070,488</i>
391.10	Office Furniture and Equipment	3,943,483	651,019	16.51%	0%	3,292,463	7.5	5.00%	197,174
391.20	Office Furniture and Equipment - Computers	27,513,630	11,676,568	42.44%	0%	15,837,063	2.7	20.00%	5,502,726
392.00	Transportation Equipment	6,535,112	3,862,314	59.10%	10%	2,019,287	4.8	6.44%	420,685
393.00	Stores Equipment	170,596	70,990	41.61%	0%	99,607	11.3	5.00%	8,530
394.00	Tools, Shop, and Garage Equipment	19,341,550	4,648,463	24.03%	0%	14,693,087	13.9	5.00%	967,078
395.00	Laboratory Equipment	7,681,556	1,142,682	14.88%	0%	6,538,874	5.3	5.00%	384,078
396.00	Power Operated Equipment	4,867,994	2,975,887	61.13%	10%	1,405,307	6.4	4.51%	219,579
397.00	Communication Equipment - 5-year	98,531,041	44,906,521	45.58%	0%	53,624,520	6.5	6.67%	6,572,020
398.00	Miscellaneous Equipment	414,576	95,023	22.92%	0%	319,553	8.6	6.67%	27,652
<b>Total General Plant</b>		<b>237,893,464</b>	<b>101,534,212</b>	<b>42.68%</b>	<b>-1%</b>	<b>138,663,637</b>	<b>9.0</b>	<b>6.46%</b>	<b>15,370,010</b>
<b>Total Depreciable Electric Plant</b>		<b>9,994,754,455</b>	<b>4,327,985,733</b>	<b>43.30%</b>	<b>-19%</b>	<b>7,612,260,650</b>	<b>21.8</b>	<b>3.49%</b>	<b>349,162,658</b>

**Puget Sound Energy - Washington**  
**Statement C: Current and Proposed Parameters**  
**As of June 30, 2021**

Account	Description	Current Approved			PSE Proposed				Staff Proposed					
		AYFR	Proj Life	lowa Curve Shape	Future Net Salvage	AYFR	Proj Life	lowa Curve Shape	Future Rem. Net Salvage	AYFR	Proj Life	lowa Curve Shape	Future Rem. Net Salvage	
A														
<b><u>ELECTRIC PLANT</u></b>														
<b>Steam Production Plant</b>														
311.00 Structures and Improvements														
	Colstrip 3	12-2025	90	R1.5	-14%	12-2025	90	R2	4.5		12-2025	90	R2	4.5
	Colstrip 4	12-2025	90	R1.5	-14%	12-2025	90	R2	4.5		12-2025	90	R2	4.5
	Colstrip 3-4	12-2025	90	R1.5	-14%	12-2025	90	R2	4.5		12-2025	90	R2	4.5
	Encogen													
	Frederickson 1/EPCOR	06-2042	90	R2	-5%	06-2042	90	R2	20.5	-5%	06-2042	90	R2	20.5
	Goldendale	06-2044	90	R2	-5%	06-2044	90	R2	22.5	-5%	06-2044	90	R2	22.5
	Mint Farm	06-2047	90	R2	-5%	06-2045	90	R2	23.4	-5%	06-2045	90	R2	23.4
	Sumas	06-2033	90	R2	-5%	06-2033	90	R2	11.9	-5%	06-2033	90	R2	11.9
	Ferndale	06-2034	90	R2	-5%	06-2034	90	R2	12.9	-5%	06-2034	90	R2	12.9
	<i>Total Structures &amp; Improvements</i>													
312.00 Boiler Plant Equipment														
	Colstrip 3	12-2025	75	R1	-14%	12-2025	75	R1.5	4.4		12-2025	75	R1.5	4.4
	Colstrip 4	12-2025	75	R1	-14%	12-2025	75	R1.5	4.5		12-2025	75	R1.5	4.5
	Colstrip 3-4	12-2025	75	R1	-14%	12-2025	75	R1.5	4.5		12-2025	75	R1.5	4.5
	Encogen	06-2033	75	S0	-5%	06-2033	75	R1.5	11.7	-5%	06-2033	75	R1.5	11.7
	Frederickson 1/EPCOR	06-2042	75	S0	-5%	06-2042	75	R1.5	20.0	-5%	06-2042	75	R1.5	20.0
	Goldendale	06-2044	75	S0	-5%	06-2044	75	R1.5	21.9	-5%	06-2044	75	R1.5	21.9
	Mint Farm	06-2047	75	S0	-5%	06-2045	75	R1.5	22.9	-5%	06-2045	75	R1.5	22.9
	Sumas	06-2033	75	S0	-5%	06-2033	75	R1.5	11.8	-5%	06-2033	75	R1.5	11.8
	Ferndale	06-2034	75	S0	-5%	06-2034	75	R1.5	12.7	-5%	06-2034	75	R1.5	12.7
	<i>Total Boiler Plant Equip.</i>													
314.00 Turbogenerator Units														
	Colstrip 3	12-2025	45	R1.5	-13%	12-2025	50	R1.5	4.4		12-2025	50	R1.5	4.4
	Colstrip 4	12-2025	45	R1.5	-13%	12-2025	50	R1.5	4.4		12-2025	50	R1.5	4.4
	Colstrip 3-4													
	Encogen	06-2033	45	R1.5	-5%	06-2033	50	R1.5	11.4	-5%	06-2033	50	R1.5	11.4
	Frederickson 1/EPCOR	06-2042	45	R1.5	-5%	06-2042	50	R1.5	19.0	-5%	06-2042	50	R1.5	19.0
	Goldendale	06-2044	45	R1.5	-5%	06-2044	50	R1.5	20.9	-5%	06-2044	50	R1.5	20.9
	Mint Farm	06-2047	45	R1.5	-5%	06-2045	50	R1.5	21.8	-5%	06-2045	50	R1.5	21.8
	Sumas	06-2033	45	R1.5	-5%	06-2033	50	R1.5	11.6	-5%	06-2033	50	R1.5	11.6
	Ferndale	06-2034	45	R1.5	-5%	06-2034	50	R1.5	12.5	-5%	06-2034	50	R1.5	12.5

**Puget Sound Energy - Washington**  
**Statement C: Current and Proposed Parameters**  
**As of June 30, 2021**

Account	Description	Current Approved				PSE Proposed				Staff Proposed					
		lowa		Future	lowa		Future	lowa		Future					
		Proj	Curve	Net	Proj	Curve	Rem.	Net	Proj	Curve	Rem.	Net			
AYFR	Life	Shape	Salvage	AYFR	Life	Shape	Life	Salvage	AYFR	Life	Shape	Life	Salvage		
A															
<b><u>ELECTRIC PLANT</u></b>															
<i>Total Turbogenerator Units</i>															
315.00	Accessory Electric Equipment														
	Colstrip 3	12-2025	60	S2	-13%	12-2025	60	S2	4.4		12-2025	60	S2	4.4	
	Colstrip 4	12-2025	60	S2	-13%	12-2025	60	S2	4.4		12-2025	60	S2	4.4	
	Colstrip 3-4	12-2025	60	S2	-13%	12-2025	60	S2	4.4		12-2025	60	S2	4.4	
	Encogen	06-2033	60	S2	0%	06-2033	60	S2	11.7	0%	06-2033	60	S2	11.7	0%
	Frederickson 1/EPCOR	06-2042	60	S2	0%	06-2042	60	S2	20.1	0%	06-2042	60	S2	20.1	0%
	Goldendale	06-2044	60	S2	0%	06-2044	60	S2	22.1	0%	06-2044	60	S2	22.1	0%
	Mint Farm	06-2047	60	S2	0%	06-2045	60	S2	23.1	0%	06-2045	60	S2	23.1	0%
	Sumas	06-2033	60	S2	0%	06-2033	60	S2	11.9	0%	06-2033	60	S2	11.9	0%
	Ferndale	06-2034	60	S2	0%	06-2034	60	S2	12.9	0%	06-2034	60	S2	12.9	0%
<i>Total Accessory Electric Equip.</i>															
316.00	Miscellaneous Power Plant Equipment														
	Colstrip 3	12-2025	50	R1.5	-13%	12-2025	50	R1.5	4.4		12-2025	50	R1.5	4.4	
	Colstrip 4	12-2025	50	R1.5	-13%	12-2025	50	R1.5	4.4		12-2025	50	R1.5	4.4	
	Colstrip 3-4	12-2025	50	R1.5	-13%	12-2025	50	R1.5	4.4		12-2025	50	R1.5	4.4	
	Encogen														
	Frederickson 1/EPCOR	06-2042	50	R1.5	0%	06-2042	50	R1.5	19.0	0%	06-2042	50	R1.5	19.0	0%
	Goldendale	06-2044	50	R1.5	0%	06-2044	50	R1.5	20.6	0%	06-2044	50	R1.5	20.6	0%
	Mint Farm	06-2047	50	R1.5	0%	06-2045	50	R1.5	21.8	0%	06-2045	50	R1.5	21.8	0%
	Sumas	06-2033	50	R1.5	0%	06-2033	50	R1.5	11.6	0%	06-2033	50	R1.5	11.6	0%
	Ferndale	06-2034	50	R1.5	0%	06-2034	50	R1.5	12.5	0%	06-2034	50	R1.5	12.5	0%
<i>Total Misc. Power Plant Equip.</i>															
<b>Total Steam Production Plant</b>															
<b>Hydroelectric Production Plant</b>															
330.10	Easements	06-2049		SQUARE	0%	06-2049		SQUARE	28.0	0%	06-2049		SQUARE	28.0	0%
331.00	Structures and Improvements														
	Lower Baker	10-2058	75	S1	-5%	10-2058	80	R2	35.3	-4%	10-2058	80	R2	35.3	-4%
	Upper Baker	10-2058	75	S1	-7%	10-2058	80	R2	34.9	-6%	10-2058	80	R2	34.9	-6%
	Snoqualmie #1	06-2044	75	S1	-2%	06-2044	80	R2	22.4	-1%	06-2044	80	R2	22.4	-1%

**Puget Sound Energy - Washington**  
**Statement C: Current and Proposed Parameters**  
**As of June 30, 2021**

Account	Description	Current Approved				PSE Proposed				Staff Proposed					
		AYFR	lowa	Future	Net	AYFR	lowa	Future	Net	AYFR	lowa	Future	Net		
			Proj	Curve			Life	Curve			Life	Curve		Life	
<b>A</b>															
<b>ELECTRIC PLANT</b>															
	Snoqualmie #2	06-2044	75	S1	-2%	06-2044	80	R2	22.4	-2%	06-2044	80	R2	22.4	-2%
	<i>Total Structures &amp; Improvements</i>														
332.00	Reservoirs, Dams, and Waterways														
	Lower Baker	10-2058	90	R1.5	-9%	10-2058	90	R1.5	34.9	-9%	10-2058	90	R1.5	34.9	-9%
	Upper Baker	10-2058	90	R1.5	-12%	10-2058	90	R1.5	34.6	-11%	10-2058	90	R1.5	34.6	-11%
	Snoqualmie #1	06-2044	90	R1.5	-4%	06-2044	90	R1.5	22.3	-3%	06-2044	90	R1.5	22.3	-3%
	Snoqualmie #2	06-2044	90	R1.5	-4%	06-2044	90	R1.5	22.3	-3%	06-2044	90	R1.5	22.3	-3%
	<i>Total Reservoirs, Dams, &amp; Waterways</i>														
333.00	Water Wheels, Turbines, and Generators														
	Lower Baker	10-2058	75	S1	-6%	10-2058	75	S1	34.6	-5%	10-2058	75	S1	34.6	-5%
	Upper Baker	10-2058	75	S1	-9%	10-2058	75	S1	35.3	-8%	10-2058	75	S1	35.3	-8%
	Snoqualmie #1	06-2044	75	S1	-2%	06-2044	70	S1	22.3	-2%	06-2044	70	S1	22.3	-2%
	Snoqualmie #2	06-2044	75	S1	-2%	06-2044	70	S1	22.2	-2%	06-2044	70	S1	22.2	-2%
	<i>Total Water Wheels, Turbines, &amp; Generators</i>														
334.00	Accessory Electric Equipment														
	Lower Baker	10-2058	60	R2.5	-3%	10-2058	55	R2	33.0	-3%	10-2058	55	R2	33.0	-3%
	Upper Baker	10-2058	60	R2.5	-4%	10-2058	55	R2	32.1	-4%	10-2058	55	R2	32.1	-4%
	Snoqualmie #1	06-2044	60	R2.5	-1%	06-2044	55	R2	21.9	-1%	06-2044	55	R2	21.9	-1%
	Snoqualmie #2	06-2044	60	R2.5	-1%	06-2044	55	R2	21.9	-1%	06-2044	55	R2	21.9	-1%
	<i>Total Accessory Electric Equip.</i>														
335.00	Miscellaneous Power Plant Equipment														
	Lower Baker	10-2058	45	S1	-4%	10-2058	45	S1	29.2	-3%	10-2058	45	S1	29.2	-3%
	Upper Baker	10-2058	45	S1	-4%	10-2058	45	S1	29.7	-4%	10-2058	45	S1	29.7	-4%
	Snoqualmie #1	06-2044	45	S1	-1%	06-2044	45	S1	21.0	-1%	06-2044	45	S1	21.0	-1%
	Snoqualmie #2	06-2044	45	S1	-2%	06-2044	45	S1	21.0	-1%	06-2044	45	S1	21.0	-1%
	<i>Total Misc. Power Plant Equip.</i>														
335.10	Miscellaneous Tools														
	Lower Baker	10-2058	18	S4	0%	10-2058	20	R4	13.6	0%	10-2058	20	R4	13.6	0%
	Upper Baker	10-2058	18	S4	0%	10-2058	20	R4	14.4	0%	10-2058	20	R4	14.4	0%
	Snoqualmie #1	06-2044	18	S4	0%	06-2044	20	R4	14.1	0%	06-2044	20	R4	14.1	0%
	Snoqualmie #2	06-2044	18	S4	0%	06-2044	20	R4	0.0	0%	06-2044	20	R4	0.0	0%

**Puget Sound Energy - Washington**  
**Statement C: Current and Proposed Parameters**  
**As of June 30, 2021**

Account	Description	Current Approved			PSE Proposed				Staff Proposed						
		AYFR	lowa	Future	AYFR	lowa	Rem.	Future	AYFR	lowa	Rem.	Future			
			Proj	Curve		Net		Proj		Curve		Net	Proj	Curve	Net
		Life	Shape	Salvage	Life	Shape	Life	Salvage	Life	Shape	Life	Salvage			
A															
<b>ELECTRIC PLANT</b>															
<i>Total Misc. Tools</i>															
336.00	Roads, Railroads, and Bridges														
	Lower Baker	10-2058	75	S0.5	-1%	10-2058	75	S0.5	34.3	-1%	10-2058	75	S0.5	34.3	-1%
	Upper Baker	10-2058	75	S0.5	-2%	10-2058	75	S0.5	32.7	-1%	10-2058	75	S0.5	32.7	-1%
	Snoqualmie #1	06-2044	75	S0.5	0%	06-2044	75	S0.5	22.1	0%	06-2044	75	S0.5	22.1	0%
	Snoqualmie #2	06-2044	75	S0.5	0%	06-2044	75	S0.5	22.1	0%	06-2044	75	S0.5	22.1	0%
	<i>Total Roads, RRs, &amp; Bridges</i>														
<b>Total Hydroelectric Production Plant</b>															
<b>Other Production Plant</b>															
340.10	Easements	06-2030	SQUARE		-5%	06-2030	SQUARE		9.0	-5%	06-2030	SQUARE		9.0	-5%
341.00	Structures and Improvements														
	Encogen	06-2033	55	R4	-5%	06-2033	55	R4	11.9	-5%	06-2033	55	R4	11.9	-5%
	Frederickson 1/EPCOR	06-2042	55	R4	-5%	06-2042	55	R4	20.5	-5%	06-2042	55	R4	20.5	-5%
	Goldendale	06-2044	55	R4	-5%	06-2044	55	R4	22.5	-5%	06-2044	55	R4	22.5	-5%
	Mint Farm	06-2047	55	R4	-5%	06-2045	55	R4	23.6	-5%	06-2045	55	R4	23.6	-5%
	Sumas	06-2033	55	R4	-5%	06-2033	55	R4	12.0	-5%	06-2033	55	R4	12.0	-5%
	Crystal Mountain	06-2028	55	R4	-5%	06-2028	55	R4	7.0	-5%	06-2028	55	R4	7.0	-5%
	Fredonia	06-2030	55	R4	-5%	06-2030	55	R4	8.9	-5%	06-2030	55	R4	8.9	-5%
	Frederickson	06-2030	55	R4	-5%	06-2030	55	R4	9.0	-5%	06-2030	55	R4	9.0	-5%
	Whitehorn 2-3	06-2038	55	R4	-5%	06-2038	55	R4	16.9	-5%	06-2038	55	R4	16.9	-5%
	Ferndale	06-2034	55	R4	-5%	06-2034	55	R4	13.0	-5%	06-2034	55	R4	13.0	-5%
	<i>Total Structures &amp; Improvements</i>														
341.01	Structures and Improvements - Wind														
	Lower Snake River	06-2037	55	R4	-5%	06-2037	55	R4	15.9	-5%	06-2037	55	R4	15.9	-5%
	Hopkins Ridge	06-2030	55	R4	-5%	06-2030	55	R4	9.0	-5%	06-2030	55	R4	9.0	-5%
	Wild Horse	06-2031	55	R4	-5%	06-2031	55	R4	10.0	-5%	06-2031	55	R4	10.0	-5%
	<i>Total Structures &amp; Improvements - Wind</i>														
342.00	Fuel Holders, Producers, and Accessories														
	Encogen	06-2033	45	R3	-5%	06-2033	45	R3	11.4	-5%	06-2033	45	R3	11.4	-5%

**Puget Sound Energy - Washington**  
**Statement C: Current and Proposed Parameters**  
**As of June 30, 2021**

Account	Description	Current Approved			PSE Proposed				Staff Proposed						
		AYFR	Proj Life	Future Curve Net Salvage	AYFR	Proj Life	Future Curve Rem. Net Salvage	AYFR	Proj Life	Future Curve Rem. Net Salvage					
A															
<b><u>ELECTRIC PLANT</u></b>															
	Frederickson 1/EPCOR	06-2042	45	R3	-5%	06-2042	45	R3	19.1	-5%	06-2042	45	R3	19.1	-5%
	Goldendale	06-2044	45	R3	-5%	06-2044	45	R3	21.2	-5%	06-2044	45	R3	21.2	-5%
	Mint Farm	06-2047	45	R3	-5%	06-2045	45	R3	22.3	-5%	06-2045	45	R3	22.3	-5%
	Sumas	06-2033	45	R3	-5%	06-2033	45	R3	11.7	-5%	06-2033	45	R3	11.7	-5%
	Crystal Mountain	06-2028	45	R3	-5%	06-2028	45	R3	6.9	-5%	06-2028	45	R3	6.9	-5%
	Fredonia	06-2030	45	R3	-5%	06-2030	45	R3	8.2	-5%	06-2030	45	R3	8.2	-5%
	Frederickson	06-2030	45	R3	-5%	06-2030	45	R3	0.0	-5%	06-2030	45	R3	0.0	-5%
	Whitehorn 2-3	06-2038	45	R3	-5%	06-2038	45	R3	0.0	-5%	06-2038	45	R3	0.0	-5%
	Ferndale	06-2034	45	R3	-5%	06-2034	45	R3	12.9	-5%	06-2034	45	R3	12.9	-5%
	<i>Total Fuel Holders, Producers, &amp; Access.</i>														
344.00	Generators														
	Crystal Mountain	06-2028	60	R3	-5%	06-2028	60	R2.5	6.9	-5%	06-2028	60	R2.5	6.9	-5%
	Fredonia	06-2030	60	R3	-5%	06-2030	60	R2.5	8.9	-5%	06-2030	60	R2.5	8.9	-5%
	Frederickson	06-2030	60	R3	-5%	06-2030	60	R2.5	8.8	-5%	06-2030	60	R2.5	8.8	-5%
	Whitehorn 2-3	06-2038	60	R3	-5%	06-2038	60	R2.5	16.7	-5%	06-2038	60	R2.5	16.7	-5%
	<i>Total Generators</i>														
344.01	Generators - Wind														
	Lower Snake River	06-2037	40	R2.5	-5%	06-2037	40	R2.5	15.3	-5%	06-2037	40	R2.5	15.3	-5%
	Hopkins Ridge	06-2030	40	R2.5	-5%	06-2030	40	R2.5	8.7	-5%	06-2030	40	R2.5	8.7	-5%
	Wild Horse	06-2031	40	R2.5	-5%	06-2031	40	R2.5	9.6	-5%	06-2031	40	R2.5	9.6	-5%
	<i>Total Generators - Wind</i>														
344.20	Generators - Combined Cycle														
	Encogen	06-2033	12	L0.5	20%	06-2033	12	L0.5	4.9	15%	06-2033	12	L0.5	4.9	15%
	Frederickson 1/EPCOR	06-2042	12	L0.5	20%	06-2042	12	L0.5	5.9	15%	06-2042	12	L0.5	5.9	15%
	Goldendale	06-2044	12	L0.5	20%	06-2044	12	L0.5	6.7	15%	06-2044	12	L0.5	6.7	15%
	Mint Farm	06-2047	12	L0.5	20%	06-2045	12	L0.5	7.6	15%	06-2045	12	L0.5	7.6	15%
	Sumas	06-2033	12	L0.5	20%	06-2033	12	L0.5	6.4	15%	06-2033	12	L0.5	6.4	15%
	Ferndale	06-2034	12	L0.5	20%	06-2034	12	L0.5	7.1	15%	06-2034	12	L0.5	7.1	15%
	<i>Total Generators - Combined Cycle</i>														
345.00	Accessory Electric Equipment														
	Encogen	06-2033	45	S1.5	-5%	06-2033	50	S1.5	11.4	-5%	06-2033	50	S1.5	11.4	-5%
	Frederickson 1/EPCOR	06-2042	45	S1.5	-5%	06-2042	50	S1.5	19.0	-5%	06-2042	50	S1.5	19.0	-5%



**Puget Sound Energy - Washington**  
**Statement C: Current and Proposed Parameters**  
**As of June 30, 2021**

Account	Description	Current Approved				PSE Proposed				Staff Proposed					
		AYFR	lowa	Future	Net Salvage	AYFR	lowa	Future	Rem. Net Salvage	AYFR	lowa	Future	Rem. Net Salvage		
			Proj	Curve			Life	Proj			Curve	Life		Proj	Curve
A															
<b><u>ELECTRIC PLANT</u></b>															
	Goldendale	06-2044	45	S1.5	-5%	06-2044	50	S1.5	21.0	-5%	06-2044	50	S1.5	21.0	-5%
	Mint Farm	06-2047	45	S1.5	-5%	06-2045	50	S1.5	22.1	-5%	06-2045	50	S1.5	22.1	-5%
	Sumas	06-2033	45	S1.5	-5%	06-2033	50	S1.5	11.7	-5%	06-2033	50	S1.5	11.7	-5%
	Crystal Mountain	06-2028	45	S1.5	-5%	06-2028	50	S1.5	6.9	-5%	06-2028	50	S1.5	6.9	-5%
	Fredonia	06-2030	45	S1.5	-5%	06-2030	50	S1.5	8.9	-5%	06-2030	50	S1.5	8.9	-5%
	Frederickson	06-2030	45	S1.5	-5%	06-2030	50	S1.5	8.9	-5%	06-2030	50	S1.5	8.9	-5%
	Whitehorn 2-3	06-2038	45	S1.5	-5%	06-2038	50	S1.5	16.6	-5%	06-2038	50	S1.5	16.6	-5%
	Ferndale	06-2034	45	S1.5	-5%	06-2034	50	S1.5	12.8	-5%	06-2034	50	S1.5	12.8	-5%
	<i>Total Accessory Elec. Equip.</i>														
345.01	Accessory Electric Equipment - Wind														
	Lower Snake River	06-2037	45	S1.5	-5%	06-2037	45	S0.5	15.0	-5%	06-2037	45	S0.5	15.0	-5%
	Hopkins Ridge	06-2030	45	S1.5	-5%	06-2030	45	S0.5	8.6	-5%	06-2030	45	S0.5	8.6	-5%
	Wild Horse	06-2031	45	S1.5	-5%	06-2031	45	S0.5	9.5	-5%	06-2031	45	S0.5	9.5	-5%
	<i>Total Accessory Elec. Equip. - Wind</i>														
346.00	Miscellaneous Power Plant Equipment														
	Encogen	06-2033	45	S1.5	-5%	06-2033	45	S1.5	11.5	-5%	06-2033	45	S1.5	11.5	-5%
	Frederickson 1/EPCOR														
	Goldendale	06-2044	45	S1.5	-5%	06-2044	45	S1.5	20.6	-5%	06-2044	45	S1.5	20.6	-5%
	Mint Farm	06-2047	45	S1.5	-5%	06-2045	45	S1.5	21.8	-5%	06-2045	45	S1.5	21.8	-5%
	Sumas	06-2033	45	S1.5	-5%	06-2033	45	S1.5	11.6	-5%	06-2033	45	S1.5	11.6	-5%
	Crystal Mountain														
	Fredonia	06-2030	45	S1.5	-5%	06-2030	45	S1.5	8.7	-5%	06-2030	45	S1.5	8.7	-5%
	Frederickson	06-2030	45	S1.5	-5%	06-2030	45	S1.5	0.0	-5%	06-2030	45	S1.5	0.0	-5%
	Whitehorn 2-3	06-2038	45	S1.5	-5%	06-2038	45	S1.5	13.6	-5%	06-2038	45	S1.5	13.6	-5%
	Ferndale	06-2034	45	S1.5	-5%	06-2034	45	S1.5	12.6	-5%	06-2034	45	S1.5	12.6	-5%
	<i>Total Misc. Power Plant Equip.</i>														
346.01	Miscellaneous Power Plant Equipment - Wind														
	Lower Snake River	06-2037	50	R2.5	-5%	06-2037	50	R2.5	15.5	-5%	06-2037	50	R2.5	15.5	-5%
	Hopkins Ridge	06-2030	50	R2.5	-5%	06-2030	50	R2.5	8.9	-5%	06-2030	50	R2.5	8.9	-5%
	Wild Horse	06-2031	50	R2.5	-5%	06-2031	50	R2.5	9.8	-5%	06-2031	50	R2.5	9.8	-5%
	<i>Total Misc. Power Plant Equip. - Wind</i>														
346.10	Miscellaneous Tools														

**Puget Sound Energy - Washington**  
**Statement C: Current and Proposed Parameters**  
**As of June 30, 2021**

Account	Description	Current Approved				PSE Proposed				Staff Proposed					
		Iowa		Future	Iowa		Future	Iowa		Future					
		Proj	Curve	Net	Proj	Curve	Rem.	Net	Proj	Curve	Rem.	Net			
AYFR	Life	Shape	Salvage	AYFR	Life	Shape	Life	Salvage	AYFR	Life	Shape	Life	Salvage		
A															
<b><u>ELECTRIC PLANT</u></b>															
	Encogen	06-2028	15	L4	0%	06-2028	20	R4	6.5	0%	06-2028	20	R4	6.5	0%
	Frederickson 1/EPCOR	06-2042	15	L4	0%	06-2042	20	R4	11.1	0%	06-2042	20	R4	11.1	0%
	Goldendale	06-2044	15	L4	0%	06-2044	20	R4	12.4	0%	06-2044	20	R4	12.4	0%
	Mint Farm	06-2047	15	L4	0%	06-2045	20	R4	13.5	0%	06-2045	20	R4	13.5	0%
	Sumas	06-2033	15	L4	0%	06-2033	20	R4	10.0	0%	06-2033	20	R4	10.0	0%
	Crystal Mountain	06-2028	15	L4	0%	06-2028	20	R4	5.8	0%	06-2028	20	R4	5.8	0%
	Fredonia	06-2030	15	L4	0%	06-2030	20	R4	8.6	0%	06-2030	20	R4	8.6	0%
	Frederickson	06-2030	15	L4	0%	06-2030	20	R4	7.6	0%	06-2030	20	R4	7.6	0%
	Whitehorn 2-3	06-2038	15	L4	0%	06-2038	20	R4	13.1	0%	06-2038	20	R4	13.1	0%
	Ferndale					06-2034	20	R4	12.5	0%	06-2034	20	R4	12.5	0%
	<i>Total Misc. Tools</i>														
346.11	Miscellaneous Tools - Wind														
	Lower Snake River	06-2037	15	L4	0%	06-2037	20	R4	13.6	0%	06-2037	20	R4	13.6	0%
	Hopkins Ridge	06-2030	15	L4	0%	06-2030	20	R4	7.7	0%	06-2030	20	R4	7.7	0%
	Wild Horse	06-2031	15	L4	0%	06-2031	20	R4	9.2	0%	06-2031	20	R4	9.2	0%
	<i>Total Misc. Tools - Wind</i>														
348.00	Energy Storage Eq.		20	S3	0%		20	S3	15.1	0%		20	S3	15.1	0%
<b>Total Other Production Plant</b>															
<b>Transmission Plant</b>															
350.10	Easements		75	R4	0%		75	R4	63.4	0%		75	R4	63.4	0%
350.16	Easements - Subtransmission		75	R4	0%		75	R4	70.6	0%		75	R4	70.6	0%
350.17	Easements - HVD Reclass		75	R4	0%		75	R4	46.9	0%		75	R4	46.9	0%
350.99	Easements - GIF		75	R4	0%		75	R4	59.9	0%		75	R4	59.9	0%
352.00	Structures and Improvements		65	R4	-5%		65	R3	51.1	-5%		65	R3	51.1	-5%
352.60	Struct. & Improv. - Subtransmission		65	R4	-5%		65	R3	58.9	-5%		65	R3	58.9	-5%
352.70	Struct. & Improv. - HVD Reclass		65	R4	-5%		65	R3	33.3	-5%		65	R3	33.3	-5%
352.90	Struct. & Improv. - GIF		65	R4	-5%		65	R3	55.2	-5%		65	R3	55.2	-5%
353.00	Station Equipment		45	R1.5	-10%		44	R1.5	32.5	-10%		44	R1.5	32.5	-10%
353.60	Station Equip. - Subtransmission		45	R1.5	-10%		44	R1.5	39.4	-10%		44	R1.5	39.4	-10%
353.70	Station Equip. - HVD Reclass		45	R1.5	-10%		44	R1.5	26.7	-10%		44	R1.5	26.7	-10%
353.80	Station Equip. - LIF		45	R1.5	-10%		44	R1.5	21.2	-10%		44	R1.5	21.2	-10%
353.90	Station Equip. - GIF		45	R1.5	-10%		44	R1.5	34.0	-10%		44	R1.5	34.0	-10%

**Puget Sound Energy - Washington**  
**Statement C: Current and Proposed Parameters**  
**As of June 30, 2021**

Account	Description	Current Approved			PSE Proposed				Staff Proposed						
		AYFR	lowa	Future	AYFR	lowa	Future	AYFR	lowa	Future					
			Proj	Curve		Net	Proj		Curve	Rem.	Net	Proj	Curve	Rem.	Net
		Life	Shape	Salvage	Life	Shape	Life	Salvage	Life	Shape	Life	Salvage			
A															
<b><u>ELECTRIC PLANT</u></b>															
354.00	Towers and Fixtures		75	R4	-15%		75	R4	49.1	-10%		75	R4	49.1	-10%
354.70	Towers & Fixtures - HVD Reclass		75	R4	-15%		75	R4	47.6	-10%		75	R4	47.6	-10%
354.90	Towers & Fixtures - GIF		75	R4	-15%		75	R4	66.1	-10%		75	R4	66.1	-10%
355.00	Poles and Fixtures		43	R1	-40%		48	R1.5	40.2	-35%		48	R1.5	40.2	-35%
355.60	Poles & Fixtures - Subtransmission		43	R1	-40%		48	R1.5	43.9	-35%		48	R1.5	43.9	-35%
355.70	Poles & Fixtures - HVD Reclass		43	R1	-40%		48	R1.5	34.0	-35%		48	R1.5	34.0	-35%
355.90	Poles & Fixtures - GIF		43	R1	-40%		48	R1.5	38.5	-35%		48	R1.5	38.5	-35%
356.00	Overhead Conductors and Devices		60	R2.5	-10%		65	R2.5	46.9	-10%		65	R2.5	46.9	-10%
356.60	Overhead Conductors & Devices - Subtransmission		60	R2.5	-10%		65	R2.5	60.1	-10%		65	R2.5	60.1	-10%
356.70	Overhead Conductors & Devices - HVD Reclass		60	R2.5	-10%		65	R2.5	44.7	-10%		65	R2.5	44.7	-10%
356.90	Overhead Conductors & Devices - GIF		60	R2.5	-10%		65	R2.5	53.8	-10%		65	R2.5	53.8	-10%
357.70	Underground Conduit - HVD Reclass		55	R4	0%		55	R4	14.7	0%		55	R4	14.7	0%
357.90	Underground Conduit - GIF		55	R4	0%		55	R4	40.1	0%		55	R4	40.1	0%
358.70	Underground Conductors & Devices - HVD Reclass		55	R4	0%		55	R4	17.7	0%		55	R4	17.7	0%
358.90	Underground Conductors & Devices - GIF		55	R4	0%		55	R4	44.3	0%		55	R4	44.3	0%
359.00	Roads and Trails		65	R4	0%		70	R4	55.4	0%		70	R4	55.4	0%
359.70	Roads & Trails - HVD Reclass		65	R4	0%		70	R4	31.8	0%		70	R4	31.8	0%
359.99	Roads & Trails - GIF		65	R4	0%		70	R4	40.3	0%		70	R4	40.3	0%
<b>Total Transmission Plant</b>															
<b>Distribution Plant</b>															
360.10	Easements		65	R4	0%		65	R4	47.6	0%		65	R4	47.6	0%
361.00	Structures and Improvements		60	R2	-10%		65	R2	47.5	-10%		65	R2	47.5	-10%
362.00	Station Equipment		52	S0	-15%		52	S0	40.8	-15%		52	S0	40.8	-15%
363.00	Energy Storage Equipment		20	S3	0%		20	S3	14.9	0%		20	S3	14.9	0%
364.00	Poles, Towers, and Fixtures		46	R1.5	-50%		47	R1.5	35.0	-60%		47	R1.5	35.0	-60%
365.00	Overhead Conductors and Devices		38	R2.5	-25%		38	R2.5	26.1	-30%		38	R2.5	26.1	-30%
366.00	Underground Conduit		55	R3	-10%		60	R3	43.8	-20%		60	R3	43.8	-10%
367.00	Underground Conductors and Devices		38	R2.5	-40%		38	R2.5	25.0	-50%		38	R2.5	25.0	-50%
368.00	Line Transformers		44	R2	-50%		48	R2	31.7	-50%		48	R2	31.7	-50%
369.00	Services		55	R3	-60%		60	R3	34.2	-60%		60	R3	34.2	-60%
370.00	Meters - AMI		20	S2.5	-10%		20	S2.5	18.2	-10%		20	S2.5	18.2	-10%
371.10	Installations on Customers' Premises - EV Charger		7		0%		7	S3	5.8	0%		7	S3	5.8	0%
373.00	Street Lighting & Signal Systems		31	S0.5	-15%		34	S0	20.8	-25%		34	S0	20.8	-25%
<b>Total Distribution Plant</b>															

