BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION, Complainant,

v.

PUGET SOUND ENERGY, Respondent.

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

Comparison of PSE Proposed and Staff Proposed Future Net Salvage Accrual and Average Net Salvage Actually Incurred in Recent Years

July 28, 2022
Comparison of Proposed Net Cost of Removal Accrual and Average Cost of Removal Actually Incurred

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Original Cost as of June 30, 2021</th>
<th>Five Year Net Cost of Removal Actually Incurred</th>
<th>Net Cost of Removal Recovery included in PSE's Proposed Depr Rates</th>
<th>Net Cost of Removal Recovery included in Staff's Proposed Depr Rates</th>
<th>F=E/D</th>
<th>G=H=G/D</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric - 366.00</td>
<td>Underground Conduit</td>
<td>815,340,332</td>
<td>504,396</td>
<td>2,527,555</td>
<td>1,199,122</td>
<td>5.0</td>
<td>2.4</td>
</tr>
<tr>
<td>Natural Gas - 380.20</td>
<td>Services - Plastic</td>
<td>1,301,449,909</td>
<td>26,289,288</td>
<td>18,822,596</td>
<td>18,822,596</td>
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<tr>
<td>Natural Gas - 380.30</td>
<td>Services - Wrapped Steel</td>
<td>39,871,195</td>
<td>1,602,822</td>
<td>1,118,254</td>
<td>1,118,254</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Natural Gas - 380.20 &amp; 380.30</td>
<td>Services - Combined</td>
<td>1,341,321,104</td>
<td>7,344,915</td>
<td>27,892,110</td>
<td>19,940,850</td>
<td>3.8</td>
<td>2.7</td>
</tr>
</tbody>
</table>

Sources:
Allis Exh. NWA-3 page 495
Allis Exh. NWA-3 page 530
PSE COR accrual rate in "22066-67 PSE Resp WUTC DR 209_Attach_A"
PSE COR accrual rate in "22066-67 PSE Resp WUTC DR 209_Attach_B"