

**Exh. ECO-10C
Dockets UE-170033/UG-170034
Witness: Elizabeth O'Connell
CONFIDENTIAL VERSION**

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

PUGET SOUND ENERGY,

Respondent.

**DOCKETS UE-170033 and
UG-170034 (*Consolidated*)**

**EXHIBIT TO
TESTIMONY OF**

Elizabeth C. O'Connell

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

PSE's response to Staff data request 401, attachment W.

CONFIDENTIAL PER PROTECTIVE ORDER – CONFIDENTIAL VERSION

June 30, 2017

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PSE Production Client
 Bellevue

Document Number: 100028411
 Reference Doc. Number: JE166
 Comp Code: 1000
 Posting Date: 12/18/2012
 Document Date: 12/18/2012
 Doc. Type: SA
 Entered by: JLOPEZ
 Approved by: JLOPEZ
 Document Header Text: Gas Enviro Legal Costs

Line	Post Key	Account	Order Cost Cntr Trad Pntr	Account Description	Debit Amount	Credit Amount
1	50	18600082		Env Rem - Lake Union Legal Costs		665,123.59
2	50	18608142		Gas Enviro Legal Costs offset against recoveries		
3	50	18608152		Env Rem-Tacoma Tar Pits - Legal		9,351,936.58
4	50	18608242		Gas Enviro Legal Costs offset against recoveries		
5	50	18608442		Env Rem-Tacoma Tar Pits - Internal Costs		209,796.52
6	50	18608452		Gas Enviro Legal Costs offset against recoveries		
7	50	18608642		Env Rem-Everett, Washington - Legal		8,717.50
8	50	18608762		Gas Enviro Legal Costs offset against recoveries		
9	50	18609522		Env Rem-Gas Works Park - Legal		856,121.11
10	50	18609552		Gas Enviro Legal Costs offset against recoveries		
11	40	18608062		Env Rem-Gas Works Park - Internal Costs		366.95
				Gas Enviro Legal Costs offset against recoveries		
				Env Rem-Tacoma Gas Co Upland Site Cntrl		15,888.20
				Gas Enviro Legal Costs offset against recoveries		
				Env Rem-Verbeek Autowrecking - Legal		9,760.00
				Gas Enviro Legal Costs offset against recoveries		
				Env Rem-Quendall Terminal - Legal		59,043.75
				Gas Enviro Legal Costs offset against recoveries		
				Env Rem-Bay Station - Legal		29,544.00
				Gas Enviro Legal Costs offset against recoveries		
				Env Rem - Gas Historical Actual Ins Reco		
				Gas Enviro Legal Costs offset against recoveries	11,206,298.20	
Total					11,206,298.20	11,206,298.20

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PUGET SOUND ENERGY, INC.
 Deferred Environmental Cost Summary Gas
 September 30, 2012

DE 166 - real items

September 1998 - forward SAP Order	September 1998 - forward SAP Account	Site Description	SAP Account Balance 6/30/2012	Quarterly Activity	Account Balance 9/30/2012	Actual Costs Through 9/30/2012	Future Cost Estimates	Total Cost Estimates (f) = (d) + (e)	Recoveries Through 9/30/2012 (g)	
			(a)	(b)	(c) = (a) + (b)	(d)	(e)	(f)	(g)	
FORMER MANUFACTURED GAS SITES:										
18505972	18505972	Tacoma Gas Company (Upoad Source Control) (Future Cost Est.)	724,913.20	0.00	724,913.20	-	724,913.20	724,913.20	-	
18505972	18505972	Tacoma Gas Company (Upoad Source Control) (Remediation Costs)	775,086.80	0.00	775,086.80	775,086.80	-	775,086.80	-	
18505972	18505972	Tacoma Gas Company (Upoad Source Control) (Legal Costs)	15,888.20	-	15,888.20	15,888.20	-	15,888.20	-	
		Subtotal Tacoma Gas Company	1,515,888.20	-	1,515,888.20	990,975.00	724,913.20	1,515,888.20	-	
18505972	18505972	Thea Foss Waterway (Future Cost Est.)	5,946,659.45	(2,478.83)	5,944,180.62	-	5,946,180.62	5,946,180.62	-	
18505972	18505972	Thea Foss Waterway (Remediation Costs)	4,051,340.55	2,478.83	4,053,819.38	4,053,819.38	-	4,053,819.38	-	
18505972	18505972	Thea Foss Waterway (Legal Costs)	4,499,203.59	-	4,499,203.59	4,499,203.59	-	4,499,203.59	-	
		Subtotal Thea Foss Waterway	14,495,203.59	-	14,495,203.59	-	5,946,180.62	14,495,203.59	-	
18505972	18505972	Everett Washington (Future Cost Est.)	3,085,406.08	(7,452.15)	3,077,953.93	-	3,077,953.93	3,077,953.93	-	
18505972	18505972	Everett Washington (Remediation Costs)	1,414,593.92	7,452.15	1,422,046.07	-	1,422,046.07	1,422,046.07	-	
18505972	18505972	Everett Washington (Legal Costs)	8,717.50	-	8,717.50	-	8,717.50	8,717.50	-	
		Subtotal Everett Washington	4,508,717.50	-	4,508,717.50	-	15,888.20	4,508,717.50	-	
18505972	18505972	Chehalis Washington (Future Cost Est.)	379,947.28	(17,991.22)	361,956.05	-	361,956.05	361,956.05	-	
18505972	18505972	Chehalis Washington (Remediation Costs)	3,870,052.72	17,991.22	3,888,043.94	-	3,888,043.94	3,888,043.94	-	
		Subtotal Chehalis Washington	4,250,000.00	-	4,250,000.00	-	250,000.00	4,250,000.00	-	
18505972	18505972	Gas Works Park (Future Cost Est.)	1,348,618.26	0.00	1,348,618.26	-	1,348,618.26	1,348,618.26	-	
18505972	18505972	Gas Works Park (Remediation Costs)	2,651,381.74	0.00	2,651,381.74	-	2,651,381.74	2,651,381.74	-	
18505972	18505972	Gas Works Park (Legal Costs)	366.95	-	366.95	-	366.95	366.95	-	
		Subtotal Gas Works Park	4,356,488.08	-	4,356,488.08	-	856,121.11	4,356,488.08	-	
18505972	18505972	Quendall Terminal (Future Cost Est.)	1,000,000.00	0.00	1,000,000.00	-	1,000,000.00	1,000,000.00	-	
18505972	18505972	Quendall Terminal (Remediation Costs)	59,043.75	0.00	59,043.75	-	59,043.75	59,043.75	-	
18505972	18505972	Quendall Terminal (Legal Costs)	1,059,043.75	-	1,059,043.75	-	1,059,043.75	1,059,043.75	-	
		Subtotal Quendall Terminal	2,118,087.50	-	2,118,087.50	-	15,888.20	2,118,087.50	-	
18505972	18505972	Lake Union Sediments (Future Cost Est.)	22,718,752.99	(101,131.35)	22,617,621.64	-	22,617,621.64	22,617,621.64	-	
18505972	18505972	Lake Union Sediments (Remediation Costs)	12,281,247.01	101,131.35	12,382,378.36	-	12,382,378.36	12,382,378.36	-	
18505972	18505972	Lake Union Sediments (Legal Costs)	665,123.59	-	665,123.59	-	665,123.59	665,123.59	-	
		Subtotal Lake Union Sediments	35,665,123.59	-	35,665,123.59	-	9,351,123.59	35,665,123.59	-	
18505972	18505972	Tacoma Tar Pits (Future Cost Est.)	595,401.79	(51,154.18)	544,247.61	-	544,247.61	544,247.61	-	
18505972	18505972	Post-June 1999 Tacoma Tar Pits (Remediation Costs)	3,413,598.21	51,154.18	3,464,752.39	-	3,464,752.39	3,464,752.39	-	
18505972	18505972	Pre-June 1999 Tacoma Tar Pits (Remediation Costs)	34,826,945.69	-	34,826,945.69	-	34,826,945.69	34,826,945.69	-	
18505972	18505972	Tacoma Tar Pits (Legal Costs)	209,796.52	-	209,796.52	-	209,796.52	209,796.52	-	
		Subtotal Tacoma Tar Pits	48,385,678.79	-	48,385,678.79	-	48,385,678.79	48,385,678.79	-	
18505972	18505972	Bay Station (Future Cost Est.)	1,270,590.59	0.00	1,270,590.59	-	1,270,590.59	1,270,590.59	-	
18505972	18505972	Bay Station (Remediation Costs)	229,409.41	0.00	229,409.41	229,409.41	-	229,409.41	-	
18505972	18505972	Bay Station (Legal Costs)	29,544.00	-	29,544.00	29,544.00	-	29,544.00	-	
		Subtotal Bay Station	1,529,544.00	-	1,529,544.00	258,953.41	1,270,590.59	1,529,544.00	-	
18505972	18505972	Olympia Columbia Street MGP (Future Cost Est.)	1,171,615.59	(19,846.98)	1,151,768.61	-	1,151,768.61	1,151,768.61	-	
18505972	18505972	Olympia Columbia Street MGP (Remediation Costs)	578,384.11	19,846.98	598,231.09	598,231.09	-	598,231.09	-	
18505972	18505972	Olympia Columbia Street MGP (Legal Costs)	1,750,000.00	-	1,750,000.00	-	1,151,768.61	1,750,000.00	-	
		Subtotal Olympia Columbia Street MGP	3,500,000.00	-	3,500,000.00	598,231.09	1,151,768.61	3,500,000.00	-	
18505972	18505972	Verbeek Autowrecking (Future Cost Est.)	265,050.00	0.00	265,050.00	-	265,050.00	265,050.00	-	
18505972	18505972	Verbeek Autowrecking (Remediation Costs)	2,049,542.87	0.00	2,049,542.87	2,049,542.87	-	2,049,542.87	-	
18505972	18505972	Verbeek Autowrecking (Reimbursement of Remed Cost from 3rd Party)	(1,114,592.67)	-	(1,114,592.67)	(1,114,592.67)	-	(1,114,592.67)	-	
		Subtotal Verbeek Autowrecking	1,199,500.00	-	1,199,500.00	944,710.00	265,050.00	1,199,500.00	-	
18505972	18505972	Unallocated Insurance and Third Party Recoveries	-	-	-	-	-	-	(64,567,508.80)	
		Estimate Subtotal								
		Legal & Pre-Costs Subtotal								
		TOTAL - MANUFACTURED GAS SITES	\$ 119,232,447.48	\$ -	\$ 119,232,447.48	\$ 80,832,546.66	\$ 38,299,900.82	\$ 119,232,447.48	\$ (64,567,508.80)	

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Balance Sheet

Puget Sound Energy
 Bellevue

Currency type Company code currency
 Amounts in American Dollar
 Reporting periods
 Comparison periods

Dec spot

Item	Text for B/S P&L item	Tot. rpt. pr	tot. cmp. pr	Abs. diff.	Pct. Diff.
6	ASSETS				
22	LONG-TERM ASSETS				
44	Other Long-Term Assets				
223	Gas Environmental Costs				
225	018237112 Env Rem - Swarr Station	279,321.20	279,321.20	0.00	0.0
225	018237122 Env Rem - South Seattle GS	169,602.13	169,602.13	0.00	0.0
225	018237132 Env Rem - North Tacoma GS	133,750.43	133,750.43	0.00	0.0
225	018237142 Env Rem - North Seattle GS	53,995.63	53,995.63	0.00	0.0
225	018237152 Env Rem - Covington GS	67,987.45	67,987.45	0.00	0.0
225	Subtotal 182.3	704,656.84	704,656.84	0.00	0.0
226	018608112 Blocked - Env Rem - Lake Union legal costs	665,123.59	665,123.59	0.00	0.0
226	018608112 Env Rem-Tacoma Tar Pits - Remediation	38,324,353.36	38,291,698.08	32,669,655.29	0.85
226	018608142 Env Rem-Tacoma Tar Pits - Remediation	3,897,691.86	3,897,691.86	0.00	0.0
226	018608152 Env Rem-Tacoma Tar Pits - Internal Costs - Pre 1997	2,651,381.74	2,651,381.74	0.00	0.0
226	018608212 Env Rem-Everett, Washington - Remediation	1,425,722.10	1,422,046.07	3,676.03	0.26
226	018608242 Blocked - Env Rem-Everett, Washington - Legal	3,897,691.86	8,717.50	3,888,974.36	0.10
226	018608312 Env Rem-Chehalis, Washington - Remediation	2,651,381.74	2,651,381.74	0.00	0.0
226	018608412 Env Rem-Gas Works Park - Remediation	366,950.00	366,950.00	0.00	0.0
226	018608442 Blocked - Env Rem-Gas Works Park - Legal	775,085.80	775,085.80	0.00	0.0
226	018608452 Env Rem-Gas Works Park - Internal Costs - Pre 1997	15,888.20	15,888.20	0.00	0.0
226	018608612 Env Rem-Tacoma Gas Co (Upland Source Control) Rem	4,053,819.38	4,053,819.38	0.00	0.0
226	018608642 BLOCKED Env Rem-Tacoma Gas Co Upland Srce Cntrl Leg	4,499,203.59	4,499,203.59	0.00	0.0
226	018608712 Env Rem-Thea Foss Waterway - Remediation	934,950.00	934,950.00	0.00	0.0
226	018608742 Env Rem-Thea Foss Waterway - Legal	12,429,264.04	12,382,378.36	46,885.68	0.38
226	018608752 Env Rem-Thea Foss Waterway - Remediation	229,409.41	229,409.41	0.00	0.0
226	018608762 Blocked - Env Rem-Verbeek Autowrecking - Legal	1,103,943.12	598,231.09	505,712.03	0.45
226	018608772 Env Rem-Lake Union Remediation Costs	29,544.00	29,544.00	0.00	0.0
226	018609312 Env Rem - Lake Union Remediation Terminal - Legal	724,913.20	724,913.20	0.00	0.0
226	018609332 Env Rem-Bay Station - Remediation	5,946,180.62	5,946,180.62	0.00	0.0
226	018609342 Env Rem - Olympia (Columbia Street) MGP	3,077,953.93	3,077,953.93	0.00	0.0
226	018609352 Blocked - Env Rem-Bay Station - Legal	361,956.06	361,956.06	0.00	0.0
226	018609372 Env Rem - Tacoma Gas Company (Future Cost Est)	1,348,618.26	1,348,618.26	0.00	0.0
226	018609382 Env Rem - Thea Foss Waterway (Future Cost Est)	1,000,000.00	1,000,000.00	0.00	0.0
226	018609392 Env Rem - Everett, Washington (Future Cost Est)	22,617,621.64	22,617,621.64	0.00	0.0
226	018609602 Env Rem - Chehalis, Washington (Future Cost Est)	535,247.61	535,247.61	0.00	0.0
226	018609612 Env Rem - Gas Works Park (Future Cost Est)	1,270,590.59	1,270,590.59	0.00	0.0
226	018609622 Env Rem - Quendall Terminals (Future Cost Est)	1,151,768.91	1,151,768.91	0.00	0.0
226	018609632 Env Rem - Lake Union Sediment (Future Cost Est)	265,050.00	265,050.00	0.00	0.0
226	018609642 Env Rem - Tacoma Tar Pits (Future Cost Est)	50,000.00	50,000.00	0.00	0.0
226	018609652 Env Rem - Bay Station (Future Cost Est)	119,951,705.22	119,353,126.28	598,578.94	0.5
226	018609662 Env Rem-Olympia (Columbia St) MGP(Future Cost Est)	120,656,362.06	120,057,783.12	598,578.94	0.5
226	018609672 Env Rem - Verbeek Autowrecking (Future Cost Est)	120,656,362.06	120,057,783.12	598,578.94	0.5
226	018609682 Env Rem - Swarr Station (Future Cost Est)	120,656,362.06	120,057,783.12	598,578.94	0.5
226	018609692 Env Rem - North Operating Base (Future Cost Est)	120,656,362.06	120,057,783.12	598,578.94	0.5
226	Subtotal 186	50,000.00	50,000.00	0.00	0.0
223	Subtotal Gas Environmental Costs	119,951,705.22	119,353,126.28	598,578.94	0.5
44	Total Other Long-Term Assets	120,656,362.06	120,057,783.12	598,578.94	0.5
22	TOTAL LONG-TERM ASSETS	120,656,362.06	120,057,783.12	598,578.94	0.5
6	TOTAL ASSETS				

Credit to zero + debit 18603062
 exception - Then Pass in escrow - no entry

11,206,298.22
 0.0