BEFORE THE WASHINGTON UTILITIES & TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

PUGET SOUND ENERGY, INC.

Respondent.

DOCKETS UE-240004 & UG-240005 (Consolidated)

DAVID J. GARRETT ON BEHALF OF THE WASHINGTON STATE OFFICE OF THE ATTORNEY GENERAL PUBLIC COUNSEL UNIT

EXHIBIT DJG-3

Summary Rate and Accrual Adjustment

August 6, 2024

Summary Rate and Accrual Adjustment

| Plant | Plant 12/31/2022 | | Current Parameters | | | PSE Position | | | PC Position | | | PC / |
|---------------------|---------------------|---------------|--------------------|---------|-------------|--------------|----|-------------|-------------|---------|-------------|--------|
| Function | | | Rate | Accrual | | Rate | | Accrual | Rate | Accrual | | Rate |
| Underground Storage | \$ | 57,647,583 | 3.38% | \$ | 1,949,322 | 3.76% | \$ | 2,170,143 | 3.77% | \$ | 2,170,809 | 0.00% |
| Other Storage | | 256,673,916 | 2.52% | | 6,479,930 | 2.53% | | 6,494,392 | 2.52% | | 6,470,114 | -0.01% |
| Distribution | | 4,843,372,386 | 3.28% | | 158,939,602 | 4.74% | | 229,447,489 | 3.28% | | 159,094,535 | -1.45% |
| General | | 43,202,097 | 4.57% | | 1,976,286 | 4.85% | | 2,095,665 | 4.85% | | 2,095,665 | 0.00% |
| Total Plant Studied | \$ | 5,200,895,983 | 3.26% | \$ | 169,345,140 | 4.62% | \$ | 240,207,689 | 3.27% | \$ | 169,831,123 | -1.35% |

Summary Rate and Accrual Adjustment

Adjustment

Adjustment

\$ 666 (24,278) (70,352,954)

\$ (70,376,566)