

**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-5

Detailed Rate Comparison

August 6, 2024

Detailed Rate Comparison

Account No.	Description	[1]	[2]	[3]	[4]	[5]				
		Plant 6/30/2023	Current Parameters		PSE Position		PC Position		PC Adjustment	
			Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
Underground Storage Plant										
350.30	EASEMENTS	33,641	3.35%	1,127	3.35%	1,128	3.35%	1,129	0.00%	1
351.10	STRUCTURES AND IMPROVEMENTS - WELLS	300,408	2.30%	6,909	2.32%	6,973	2.33%	6,989	0.01%	16
351.20	STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATIONS	615,519	2.96%	18,219	3.19%	19,636	3.20%	19,683	0.01%	47
351.30	STRUCTURES AND IMPROVEMENTS - M&R STATIONS	2,245	1.78%	40	1.65%	37	1.64%	37	-0.01%	0
351.40	STRUCTURES AND IMPROVEMENTS - OTHER	251,068	3.48%	8,737	3.63%	9,111	3.62%	9,091	-0.01%	-20
352.00	WELLS	18,615,816	3.88%	722,294	4.90%	912,151	4.90%	912,492	0.00%	341
352.20	RESERVOIRS	1,757,701	1.46%	25,662	1.46%	25,584	1.46%	25,608	0.00%	24
352.30	NON-RECOVERABLE NATURAL GAS	4,185,431	1.87%	78,268	1.87%	78,397	1.87%	78,396	0.00%	-1
353.00	LINES	3,330,267	2.83%	94,247	2.89%	96,110	2.89%	96,357	0.00%	247
354.00	COMPRESSOR STATION EQUIPMENT	23,850,530	3.44%	820,458	3.55%	846,303	3.55%	846,445	0.00%	142
355.00	MEASURING AND REGULATING EQUIPMENT	1,336,294	4.53%	60,534	4.43%	59,184	4.41%	58,993	-0.02%	-191
356.00	PURIFICATION EQUIPMENT	2,873,068	2.88%	82,744	2.91%	83,547	2.91%	83,597	0.00%	50
357.00	OTHER EQUIPMENT	495,594	6.07%	30,083	6.45%	31,982	6.45%	31,990	0.00%	8
Total Underground Storage Plant		57,647,583	3.38%	1,949,322	3.76%	2,170,143	3.77%	2,170,809	0.00%	666
Other Storage Plant										
<u>GIG HARBOR LNG PLANT</u>										
361.00	STRUCTURES AND IMPROVEMENTS	4,155,602	2.68%	111,370	2.68%	111,414	2.00%	83,112	-0.68%	-28,302
362.00	GAS HOLDERS	3,683,221	2.45%	90,239	2.36%	86,850	2.35%	86,645	-0.01%	-205
363.00	PURIFICATION EQUIPMENT	3,984,039	2.51%	99,999	2.46%	98,081	2.46%	98,109	0.00%	28
364.00	TRANSPORTATION EQUIPMENT	2,382,938	3.43%	81,735	4.64%	110,528	4.64%	110,624	0.00%	96
TOTAL GIG HARBOR LNG PLANT		14,205,801	2.70%	383,343	2.86%	406,873	2.66%	378,490	-0.20%	-28,383
<u>TACOMA LNG PLANT</u>										
361.00	STRUCTURES AND IMPROVEMENTS	80,879,739	2.43%	1,965,378	2.43%	1,965,809	2.43%	1,967,220	0.00%	1,411
362.00	GAS HOLDERS	110,724,967	2.43%	2,690,617	2.43%	2,690,968	2.43%	2,692,899	0.00%	1,931
363.00	PURIFICATION EQUIPMENT	5,830,359	2.76%	160,918	2.74%	159,780	2.74%	159,910	0.00%	130
363.10	LIQUEFACTION EQUIPMENT	6,788,564	3.07%	208,409	3.04%	206,133	3.04%	206,071	0.00%	-62
363.20	COMPRESSOR EQUIPMENT	21,328,302	2.76%	588,661	2.74%	584,502	2.74%	584,977	0.00%	475
363.30	COMPRESSOR EQUIPMENT	3,011,907	3.11%	93,670	3.09%	93,003	3.09%	93,060	0.00%	57
363.50	OTHER EQUIPMENT	6,965,184	2.80%	195,025	2.79%	194,110	2.79%	194,110	0.00%	0
364.30	LNG PROCESSING TERMINAL EQUIPMENT	4,092,119	2.80%	114,579	2.79%	114,317	2.80%	114,458	0.01%	141
364.50	MEASURING AND REGULATING EQUIPMENT	1,882,999	2.80%	52,724	2.79%	52,476	2.79%	52,476	0.00%	0
364.60	COMPRESSOR STATION EQUIPMENT	963,975	2.76%	26,606	2.74%	26,421	2.74%	26,442	0.00%	21
TOTAL TACOMA LNG PLANT		242,468,116	2.51%	6,096,587	2.51%	6,087,519	2.51%	6,091,624	0.00%	4,105
Total Other Storage Plant		256,673,916	2.52%	6,479,930	2.53%	6,494,392	2.52%	6,470,114	-0.01%	-24,278
Distribution Plant										
374.20	EASEMENTS	6,191,765	1.44%	89,161	1.43%	88,646	1.43%	88,454	0.00%	-192
374.30	EASEMENTS - FROM TRANSMISSION	7,998,816	1.31%	104,784	1.30%	104,091	1.30%	104,183	0.00%	92
375.00	STRUCTURES AND IMPROVEMENTS	19,997,776	2.13%	425,953	2.08%	416,461	2.08%	416,210	0.00%	-251

Detailed Rate Comparison

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		Current Parameters		PSE Position		PC Position		PC Adjustment		
		Plant 6/30/2023	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
376.20	MAINS - PLASTIC	1,807,200,662	2.76%	49,878,738	3.71%	67,006,015	2.76%	49,934,720	-0.95%	-17,071,295
376.40	MAINS - WRAPPED STEEL	674,125,931	2.25%	15,167,833	3.10%	20,875,527	2.49%	16,778,239	-0.61%	-4,097,288
376.50	MAINS - CATHODIC PROTECTION	43,920,730	3.71%	1,629,459	3.71%	1,628,378	3.71%	1,630,864	0.00%	2,486
378.00	MEASURING AND REGULATING STATION EQUIPMENT	152,915,834	3.44%	5,260,305	5.22%	7,974,932	3.29%	5,034,495	-1.93%	-2,940,437
380.10	SERVICES - CATHODIC PROTECTION	22,458,851	3.60%	808,519	3.60%	809,500	3.61%	810,416	0.01%	916
380.20	SERVICES - PLASTIC	1,440,113,519	4.03%	58,036,575	5.94%	85,607,269	3.89%	56,026,079	-2.05%	-29,581,190
380.30	SERVICES - WRAPPED STEEL	40,387,692	8.04%	3,247,170	24.69%	9,973,022	6.01%	2,426,544	-18.68%	-7,546,478
381.00	METERS	117,346,089	3.50%	4,107,113	7.27%	8,531,993	3.08%	3,612,303	-4.19%	-4,919,690
381.20	METER MODULES - AMI	57,868,977	5.28%	3,055,482	5.39%	3,117,114	5.39%	3,121,777	0.00%	4,663
381.30	METER MODULES - AMR	27,033,327	7.94%	2,146,446	8.19%	2,215,083	8.21%	2,220,274	0.02%	5,191
382.00	METER INSTALLATIONS	206,256,765	2.91%	6,002,072	4.92%	10,154,516	2.88%	5,942,511	-2.04%	-4,212,005
382.20	METER MODULE INSTALLATIONS - AMI	37,488,047	5.68%	2,129,321	5.79%	2,169,546	5.78%	2,166,473	-0.01%	-3,073
382.30	METER MODULE INSTALLATIONS - AMR	16,736,480	8.82%	1,476,158	9.72%	1,626,981	9.70%	1,623,017	-0.02%	-3,964
383.00	HOUSE REGULATORS	21,165,417	1.97%	416,959	5.06%	1,070,528	5.04%	1,067,446	-0.02%	-3,082
384.00	HOUSE REGULATOR INSTALLATIONS	84,284,663	1.92%	1,618,266	3.96%	3,337,213	3.97%	3,344,937	0.01%	7,724
385.00	INDUSTRIAL M&R STATION EQUIPMENT	54,424,390	5.12%	2,786,529	4.30%	2,342,299	4.31%	2,348,376	0.01%	6,077
387.00	OTHER EQUIPMENT	5,456,655	10.13%	552,759	7.30%	398,375	7.28%	397,216	-0.02%	-1,159
Total Distribution Plant		4,843,372,386	3.28%	158,939,602	4.74%	229,447,489	3.28%	159,094,535	-1.45%	-70,352,954
General Plant										
390.00	STRUCTURES AND IMPROVEMENTS	19,817,362	2.35%	465,708	2.29%	453,780	2.29%	453,780	0.00%	0
391.10	OFFICE FURNITURE AND EQUIPMENT	3,141,752	5.00%	157,088	5.00%	157,088	5.00%	157,088	0.00%	0
391.20	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	1,706,571	20.00%	341,314	20.00%	341,314	20.00%	341,314	0.00%	0
392.00	TRANSPORTATION EQUIPMENT	1,597,492	4.69%	74,922	13.41%	214,167	13.41%	214,167	0.00%	0
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	9,333,363	5.00%	466,668	5.00%	466,668	5.00%	466,668	0.00%	0
395.00	LABORATORY EQUIPMENT	2,638,497	5.00%	131,925	5.00%	131,925	5.00%	131,925	0.00%	0
396.00	POWER OPERATED EQUIPMENT	142,950	11.93%	17,054	6.38%	9,116	6.38%	9,116	0.00%	0
397.00	COMMUNICATION EQUIPMENT	4,668,485	6.67%	311,232	6.67%	311,232	6.67%	311,232	0.00%	0
398.00	MISCELLANEOUS EQUIPMENT	155,624	6.67%	10,375	6.67%	10,375	6.67%	10,375	0.00%	0
Total General Plant		43,202,097	4.57%	1,976,286	4.85%	2,095,665	4.85%	2,095,665	0.00%	0
TOTAL PLANT STUDIED		5,200,895,983	3.26%	169,345,140	4.62%	240,207,689	3.27%	169,831,123	-1.35%	-70,376,566

[1], [2], [3] From Company depreciation study

[4] From Exhibit DJG-5.

[5] = [4] - [3]