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-10

Account 380.00 – Services

August 6, 2024

Accounts 380.20 and 380.30 Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	**Exposures (Dollars)**	**Observed Life Table (OLT)**	**PSE R3-40**	**PC R2-51**	**PSE SSD**	**PC SSD**
0.0	1,425,369,776	100.00%	100.00%	100.00%	0.0000	0.0000
0.5	1,375,670,788	99.97%	99.98%	99.91%	0.0000	0.0000
1.5	1,312,714,392	99.79%	99.93%	99.71%	0.0000	0.0000
2.5	1,241,860,793	99.59%	99.88%	99.50%	0.0000	0.0000
3.5	1,163,459,357	99.40%	99.81%	99.28%	0.0000	0.0000
4.5	1,082,428,335	99.18%	99.73%	99.04%	0.0000	0.0000
5.5	1,012,825,758	98.96%	99.63%	98.79%	0.0000	0.0000
6.5	956,254,845	98.69%	99.51%	98.52%	0.0001	0.0000
7.5	902,281,373	98.40%	99.38%	98.24%	0.0001	0.0000
8.5	837,452,595	98.11%	99.21%	97.93%	0.0001	0.0000
9.5	785,603,673	97.79%	99.03%	97.61%	0.0002	0.0000
10.5	735,736,013	97.41%	98.81%	97.27%	0.0002	0.0000
11.5	697,419,542	96.96%	98.55%	96.91%	0.0003	0.0000
12.5	655,861,753	96.63%	98.26%	96.52%	0.0003	0.0000
13.5	609,207,338	96.27%	97.93%	96.12%	0.0003	0.0000
14.5	561,594,704	95.88%	97.56%	95.69%	0.0003	0.0000
15.5	528,698,651	95.48%	97.13%	95.24%	0.0003	0.0000
16.5	501,709,756	95.02%	96.65%	94.76%	0.0003	0.0000
17.5	485,685,319	94.57%	96.11%	94.25%	0.0002	0.0000
18.5	471,836,719	94.02%	95.50%	93.72%	0.0002	0.0000
19.5	458,377,985	93.60%	94.83%	93.16%	0.0002	0.0000
20.5	443,931,878	93.17%	94.08%	92.57%	0.0001	0.0000
21.5	418,924,470	92.68%	93.25%	91.95%	0.0000	0.0001
22.5	386,036,142	91.44%	92.34%	91.29%	0.0001	0.0000
23.5	340,588,294	90.87%	91.34%	90.61%	0.0000	0.0000
24.5	309,441,029	90.30%	90.23%	89.88%	0.0000	0.0000
25.5	284,809,765	89.69%	89.03%	89.13%	0.0000	0.0000
26.5	261,775,739	89.14%	87.70%	88.33%	0.0002	0.0001
27.5	249,474,704	88.64%	86.26%	87.50%	0.0006	0.0001
28.5	229,641,916	88.15%	84.69%	86.62%	0.0012	0.0002
29.5	206,224,737	87.63%	82.98%	85.70%	0.0022	0.0004
30.5	178,984,802	87.06%	81.12%	84.74%	0.0035	0.0005
31.5	152,777,389	86.40%	79.10%	83.74%	0.0053	0.0007
32.5	130,704,520	85.60%	76.91%	82.69%	0.0075	0.0008
33.5	113,939,602	84.67%	74.55%	81.59%	0.0102	0.0009
34.5	98,691,365	83.62%	72.01%	80.45%	0.0135	0.0010
35.5	84,675,957	82.43%	69.28%	79.25%	0.0173	0.0010
36.5	74,007,541	81.18%	66.36%	78.01%	0.0220	0.0010
37.5	66,263,001	79.96%	63.25%	76.71%	0.0279	0.0011
38.5	59,897,153	78.83%	59.97%	75.36%	0.0356	0.0012
39.5	54,350,984	77.82%	56.52%	73.96%	0.0454	0.0015
40.5	49,779,613	76.90%	52.93%	72.50%	0.0575	0.0019
41.5	44,257,705	75.28%	49.21%	70.99%	0.0680	0.0018
42.5	36,988,621	73.90%	45.41%	69.43%	0.0812	0.0020
43.5	32,175,404	73.10%	41.55%	67.81%	0.0995	0.0028
44.5	28,642,383	72.27%	37.69%	66.13%	0.1196	0.0038
45.5	26,137,233	71.42%	33.87%	64.40%	0.1410	0.0049
46.5	23,173,295	70.44%	30.13%	62.63%	0.1625	0.0061

Accounts 380.20 and 380.30 Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	**Exposures (Dollars)**	**Observed Life Table (OLT)**	**PSE R3-40**	**PC R2-51**	**PSE SSD**	**PC SSD**
47.5	20,928,686	69.53%	26.52%	60.80%	0.1850	0.0076
48.5	24,508,544	68.67%	23.09%	58.92%	0.2077	0.0095
49.5	21,884,638	68.12%	19.87%	56.99%	0.2328	0.0124
50.5	19,586,731	67.63%	16.90%	55.02%	0.2574	0.0159
51.5	17,561,818	67.17%	14.18%	53.02%	0.2808	0.0200
52.5	14,252,141	66.79%	11.74%	50.97%	0.3030	0.0250
53.5	12,117,765	66.48%	9.58%	48.90%	0.3238	0.0309
54.5	9,522,432	66.27%	7.69%	46.80%	0.3432	0.0379
55.5	2,137,584	66.24%	6.06%	44.68%	0.3622	0.0465
56.5	780,830	66.21%	4.67%	42.54%	0.3787	0.0560
57.5			3.51%	40.40%		
Sum of Squared Differences				[8]	3.7993	0.2960
SSD for Truncated OLT Curve (Up to 1% of Beginning Exposures)				[9]	2.0885	0.0997

[1] Age in years using half-year convention

[2] Dollars exposed to retirement at the beginning of each age interval

[3] Observed life table based on the Company's property records. These numbers form the original survivor curve.

[4] The Company's selected Iowa curve to be fitted to the OLT.

[5] My selected Iowa curve to be fitted to the OLT.

[6] = ([4] - [3])^2. This is the squared difference between each point on the Company's curve and the observed survivor curve.

[7] = ([5] - [3])^2. This is the squared difference between each point on my curve and the observed survivor curve.

[8] = Sum of squared differences. The smallest SSD represents the best mathematical fit.