BEFORE THE WASHINGTON
UTILITIES & TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

PUGET SOUND ENERGY

Respondent.

DOCKETS UE-220066, UG-220067, and UG-210918 (Consolidated)

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

EXHIBIT DJG-3

Summary Depreciation Accrual Adjustment

July 28, 2022
<table>
<thead>
<tr>
<th>Plant Function</th>
<th>Plant Balance 6/30/2021</th>
<th>PSE Proposed Accrual</th>
<th>PC Proposed Accrual</th>
<th>PC Proposed Adjustment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electric Plant</td>
<td>$9,994,754,455</td>
<td>$367,100,303</td>
<td>$349,216,042</td>
<td>$(17,884,261)</td>
</tr>
<tr>
<td>Gas Plant</td>
<td>4,498,784,001</td>
<td>145,314,489</td>
<td>127,239,691</td>
<td>$(18,074,798)</td>
</tr>
<tr>
<td>Common Plant</td>
<td>375,183,118</td>
<td>28,018,977</td>
<td>27,974,338</td>
<td>$(44,639)</td>
</tr>
<tr>
<td><strong>TOTAL PLANT STUDIED</strong></td>
<td><strong>$14,868,721,574</strong></td>
<td><strong>$540,433,769</strong></td>
<td><strong>$504,430,071</strong></td>
<td><strong>$(36,003,698)</strong></td>
</tr>
</tbody>
</table>