

**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-5

Detail Rate Comparison

July 28, 2022

Detailed Rate Comparison

Account No.	Description	[1]	[2]		[3]		[4]	
		Original Cost 6/30/2021	Company Proposal		Public Counsel Proposal		Public Counsel Adjustment	
			Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
ELECTRIC PLANT								
<u>STEAM PRODUCTION PLANT</u>								
311.00	STRUCTURES AND IMPROVEMENTS							
	COLSTRIP 3	31,220,751	7.12%	2,223,141	7.07%	2,206,878	-0.05%	-16,263
	COLSTRIP 4	28,704,588	7.26%	2,084,375	7.21%	2,068,579	-0.05%	-15,796
	COLSTRIP 3-4	70,365,075	9.45%	6,650,237	9.37%	6,592,005	-0.08%	-58,232
	FREDERICKSON 1/EPCOR	403,636	4.13%	16,668	4.12%	16,635	-0.01%	-33
	GOLDENDALE	2,850,760	2.12%	60,390	2.12%	60,378	0.00%	-12
	MINT FARM	572,646	3.12%	17,843	3.12%	17,851	0.00%	8
	SUMAS	1,978,197	3.19%	63,177	3.19%	63,070	0.00%	-107
	FERDALE	608,934	2.70%	16,431	2.69%	16,383	-0.01%	-48
	Total Structures and Improvements	136,704,587	8.14%	11,132,262	8.08%	11,041,779	-0.07%	-90,483
312.00	BOILER PLANT EQUIPMENT							
	COLSTRIP 3	145,963,650	8.12%	11,855,671	8.21%	11,982,388	0.09%	126,717
	COLSTRIP 4	131,206,326	8.48%	11,129,880	8.39%	11,011,057	-0.09%	-118,823
	COLSTRIP 3-4	18,328,451	12.80%	2,346,816	12.66%	2,321,111	-0.14%	-25,705
	ENCOGEN	43,145,545	1.86%	802,250	1.86%	802,541	0.00%	291
	FREDERICKSON 1/EPCOR	18,138,531	2.47%	448,271	2.48%	449,210	0.01%	939
	GOLDENDALE	86,640,663	1.05%	906,669	1.05%	908,005	0.00%	1,336
	MINT FARM	27,136,035	3.46%	939,144	3.46%	937,978	0.00%	-1,166
	SUMAS	16,510,306	1.31%	216,849	1.31%	216,074	0.00%	-775
	FERDALE	44,549,419	2.17%	964,566	2.17%	966,116	0.00%	1,550
	Total Boiler Plant Equipment	531,618,926	5.57%	29,610,116	5.57%	29,594,480	0.00%	-15,636
314.00	TURBOGENERATOR UNITS							
	COLSTRIP 3	43,120,405	12.36%	5,327,967	12.31%	5,309,801	-0.05%	-18,166
	COLSTRIP 4	43,450,529	12.14%	5,275,984	12.14%	5,276,886	0.00%	902
	ENCOGEN	23,061,355	2.14%	493,212	2.15%	495,309	0.01%	2,097
	FREDERICKSON 1/EPCOR	16,211,252	2.71%	439,610	2.72%	440,632	0.01%	1,022
	GOLDENDALE	90,282,534	1.10%	990,459	1.10%	990,072	0.00%	-387
	MINT FARM	25,596,100	3.07%	786,003	3.07%	784,680	0.00%	-1,323
	SUMAS	24,747,397	2.24%	554,775	2.24%	553,294	0.00%	-1,481
	FERDALE	18,845,310	2.61%	492,599	2.62%	492,961	0.01%	362
	Total Turbogenerator Units	285,314,881	5.03%	14,360,609	5.03%	14,343,636	-0.01%	-16,973
315.00	ACCESSORY ELECTRIC EQUIPMENT							
	COLSTRIP 3	8,165,680	10.99%	897,722	11.07%	903,844	0.08%	6,122
	COLSTRIP 4	7,963,019	12.25%	975,120	12.38%	985,500	0.13%	10,380
	COLSTRIP 3-4	7,881,899	6.61%	520,750	6.59%	519,415	-0.02%	-1,335
	ENCOGEN	1,678,559	1.20%	20,158	1.20%	20,123	0.00%	-35
	FREDERICKSON 1/EPCOR	962,487	2.50%	24,102	2.50%	24,090	0.00%	-12
	GOLDENDALE	7,300,879	0.77%	55,979	0.77%	56,105	0.00%	126
	MINT FARM	2,199,936	2.64%	58,169	2.65%	58,245	0.01%	76
	SUMAS	738,474	1.41%	10,426	1.42%	10,450	0.01%	24
	FERDALE	1,412,095	2.37%	33,423	2.38%	33,545	0.01%	122
	Total Accessory Electric Equipment	38,303,026	6.78%	2,595,849	6.82%	2,611,318	0.04%	15,469
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT							
	COLSTRIP 3	1,069,834	11.23%	120,179	11.26%	120,488	0.03%	309
	COLSTRIP 4	1,191,524	11.24%	133,970	11.26%	134,120	0.02%	150
	COLSTRIP 3-4	4,577,172	6.81%	311,918	6.74%	308,424	-0.07%	-3,494
	FREDERICKSON 1/EPCOR	336,378	2.41%	8,107	2.41%	8,111	0.00%	4
	GOLDENDALE	6,163	0.81%	50	0.81%	50	0.00%	0
	MINT FARM	163,676	2.92%	4,780	2.92%	4,774	0.00%	-6
	SUMAS	182,443	3.69%	6,736	3.69%	6,732	0.00%	-4
	FERDALE	62,866	1.85%	1,164	1.85%	1,164	0.00%	0
	Total Miscellaneous Power Plant Equipment	7,590,055	7.73%	586,904	7.69%	583,863	-0.04%	-3,041
	TOTAL STEAM PRODUCTION PLANT	999,531,476	5.83%	58,285,740	5.82%	58,175,075	-0.01%	-110,665
<u>HYDROELECTRIC PRODUCTION PLANT</u>								
330.10	EASEMENTS	32,899	1.98%	650	1.98%	650	0.00%	0
331.00	STRUCTURES AND IMPROVEMENTS							
	LOWER BAKER	35,883,750	2.16%	774,710	2.16%	774,513	0.00%	-197

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	UPPER BAKER	16,276,752	1.70%	276,704	1.70%	277,081	0.00%	377
	SNOQUALMIE #1	61,281,758	3.43%	2,099,888	3.42%	2,097,440	-0.01%	-2,448
	SNOQUALMIE #2	54,932,202	3.37%	1,851,099	3.37%	1,851,927	0.00%	828
	Total Structures and Improvements	168,374,462	2.97%	5,002,401	2.97%	5,000,960	0.00%	-1,441
332.00	RESERVOIRS, DAMS AND WATERWAYS							
	LOWER BAKER	122,778,022	2.33%	2,858,468	2.33%	2,859,831	0.00%	1,363
	UPPER BAKER	123,036,934	1.64%	2,020,290	1.64%	2,019,425	0.00%	-865
	SNOQUALMIE #1	54,366,879	3.49%	1,899,075	3.49%	1,897,028	0.00%	-2,047
	SNOQUALMIE #2	61,366,324	3.55%	2,177,083	3.54%	2,174,273	-0.01%	-2,810
	Total Reservoirs, Dams and Waterways	361,548,158	2.48%	8,954,916	2.48%	8,950,558	0.00%	-4,358
333.00	WATER WHEELS, TURBINES AND GENERATORS							
	LOWER BAKER	42,630,438	2.35%	1,001,223	2.35%	1,002,634	0.00%	1,411
	UPPER BAKER	13,128,271	0.97%	127,764	0.97%	127,645	0.00%	-119
	SNOQUALMIE #1	38,815,523	3.61%	1,400,315	3.61%	1,401,850	0.00%	1,535
	SNOQUALMIE #2	35,271,583	3.67%	1,296,216	3.67%	1,295,609	0.00%	-607
	Total Water Wheels, Turbines and Generators	129,845,814	2.95%	3,825,518	2.95%	3,827,738	0.00%	2,220
334.00	ACCESSORY ELECTRIC EQUIPMENT							
	LOWER BAKER	15,578,198	2.30%	357,521	2.29%	357,162	-0.01%	-359
	UPPER BAKER	2,722,092	1.53%	41,619	1.53%	41,586	0.00%	-33
	SNOQUALMIE #1	16,462,783	3.54%	583,177	3.54%	582,112	0.00%	-1,065
	SNOQUALMIE #2	11,127,909	3.58%	398,185	3.57%	397,458	-0.01%	-727
	Total Accessory Electric Equipment	45,890,982	3.01%	1,380,502	3.00%	1,378,319	0.00%	-2,183
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT							
	LOWER BAKER	8,012,780	2.66%	213,247	2.66%	213,307	0.00%	60
	UPPER BAKER	2,078,637	2.52%	52,285	2.52%	52,367	0.00%	82
	SNOQUALMIE #1	1,576,197	3.64%	57,329	3.64%	57,400	0.00%	71
	SNOQUALMIE #2	1,602,686	3.51%	56,201	3.51%	56,286	0.00%	85
	Total Miscellaneous Power Plant Equipment	13,270,300	2.86%	379,062	2.86%	379,360	0.00%	298
335.10	MISCELLANEOUS TOOLS							
	LOWER BAKER	1,356,862	3.24%	43,928	3.25%	44,061	0.01%	133
	UPPER BAKER	924,673	3.55%	32,803	3.54%	32,753	-0.01%	-50
	SNOQUALMIE #1	836,511	1.95%	16,331	1.96%	16,379	0.01%	48
	SNOQUALMIE #2	80,300	0.00%	0	0.00%	0	0.00%	0
	Total Miscellaneous Tools	3,198,347	2.91%	93,062	2.91%	93,193	0.00%	131
336.00	ROADS, RAILROADS AND BRIDGES							
	LOWER BAKER	1,588,316	2.29%	36,384	2.29%	36,339	0.00%	-45
	UPPER BAKER	2,648,182	2.53%	67,100	2.53%	67,041	0.00%	-59
	SNOQUALMIE #1	649,594	3.38%	21,966	3.39%	22,005	0.01%	39
	SNOQUALMIE #2	158,971	3.37%	5,365	3.38%	5,375	0.01%	10
	Total Roads, Railroads and Bridges	5,045,063	2.59%	130,815	2.59%	130,761	0.00%	-54
	TOTAL HYDROELECTRIC PRODUCTION PLANT	727,206,025	2.72%	19,766,926	2.72%	19,761,539	0.00%	-5,387
	OTHER PRODUCTION PLANT							
340.10	EASEMENTS	221,929	0.81%	1,791	0.81%	1,791	0.00%	0
341.00	STRUCTURES AND IMPROVEMENTS							
	ENCOGEN	9,568,294	2.73%	261,668	2.73%	261,546	0.00%	-122
	FREDERICKSON 1/EPCOR	5,774,387	2.19%	126,598	2.19%	126,536	0.00%	-62
	GOLDENDALE	34,330,869	0.97%	333,195	0.97%	333,649	0.00%	454
	MINT FARM	11,453,403	2.82%	323,517	2.82%	322,918	0.00%	-599
	SUMAS	3,718,808	2.95%	109,790	2.94%	109,489	-0.01%	-301
	CRYSTAL MOUNTAIN	811,210	1.20%	9,765	1.20%	9,751	0.00%	-14
	FREDONIA	5,675,497	2.81%	159,514	2.81%	159,525	0.00%	11
	FREDERICKSON	3,110,828	1.89%	58,761	1.88%	58,589	-0.01%	-172
	WHITEHORN 2-3	1,519,164	3.50%	53,225	3.51%	53,337	0.01%	112
	FERNDAL	5,985,703	2.07%	123,837	2.06%	123,557	-0.01%	-280
	Total Structures and Improvements	81,948,161	1.90%	1,559,870	1.90%	1,558,898	0.00%	-972
341.01	STRUCTURES AND IMPROVEMENTS - WIND							

Detailed Rate Comparison

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	LOWER SNAKE RIVER	31,393,624	4.36%	1,367,894	4.37%	1,371,335	0.01%	3,441
	HOPKINS RIDGE	3,413,472	8.54%	291,489	8.51%	290,480	-0.03%	-1,009
	WILD HORSE	15,081,341	6.32%	952,396	6.29%	949,100	-0.03%	-3,296
	Total Structures and Improvements - Wind	49,888,437	5.24%	2,611,779	5.23%	2,610,916	0.00%	-863
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES							
	ENCOGEN	8,348,185	1.64%	137,199	1.65%	137,622	0.01%	423
	FREDERICKSON 1/EPCOR	1,804,663	2.76%	49,727	2.76%	49,857	0.00%	130
	GOLDENDALE	1,887,875	1.00%	18,861	1.00%	18,852	0.00%	-9
	MINT FARM	1,577,945	2.98%	46,956	2.97%	46,909	-0.01%	-47
	SUMAS	3,889,943	0.91%	35,314	0.91%	35,344	0.00%	30
	CRYSTAL MOUNTAIN	476,309	8.37%	39,863	8.39%	39,979	0.02%	116
	FREDONIA	3,739,992	2.90%	108,440	2.91%	108,977	0.01%	537
	FREDERICKSON	3,702,107	0.00%	0	0.00%	0	0.00%	0
	WHITEHORN 2-3	134,195	0.00%	0	0.00%	0	0.00%	0
	FERNDAL	701,743	4.83%	33,899	4.81%	33,785	-0.02%	-114
	Total Fuel Holders, Producers and Accessories	26,262,957	1.79%	470,259	1.79%	471,324	0.00%	1,065
344.00	GENERATORS							
	CRYSTAL MOUNTAIN	575,843	2.69%	15,474	2.68%	15,430	-0.01%	-44
	FREDONIA	132,727,794	5.66%	7,510,044	5.66%	7,515,572	0.00%	5,528
	FREDERICKSON	29,745,266	2.37%	703,631	2.35%	700,044	-0.02%	-3,587
	WHITEHORN 2-3	35,814,520	1.48%	530,654	1.48%	529,651	0.00%	-1,003
	Total Generators	198,863,423	4.40%	8,759,803	4.41%	8,760,698	0.00%	895
344.01	GENERATORS - WIND							
	LOWER SNAKE RIVER	584,893,925	4.33%	25,353,733	4.33%	25,299,465	0.00%	-54,268
	HOPKINS RIDGE	153,948,465	4.99%	7,688,611	4.98%	7,670,609	-0.01%	-18,002
	WILD HORSE	372,431,396	5.27%	19,610,479	5.29%	19,705,341	0.02%	94,862
	Total Generators - Wind	1,111,273,786	4.74%	52,652,823	4.74%	52,675,416	0.00%	22,593
344.20	GENERATORS - COMBINED CYCLE							
	ENCOGEN	76,049,183	1.31%	997,446	1.30%	987,590	-0.01%	-9,856
	FREDERICKSON 1/EPCOR	23,593,820	13.84%	3,266,331	13.92%	3,283,107	0.08%	16,776
	GOLDENDALE	84,159,829	6.62%	5,575,209	6.62%	5,567,505	0.00%	-7,704
	MINT FARM	38,398,705	11.72%	4,500,370	11.66%	4,477,762	-0.06%	-22,608
	SUMAS	27,271,842	5.58%	1,521,703	5.59%	1,523,643	0.01%	1,940
	FERNDAL	49,333,644	5.55%	2,738,334	5.52%	2,724,470	-0.03%	-13,864
	Total Generators - Combined Cycle	298,807,023	6.22%	18,599,393	6.21%	18,564,077	-0.01%	-35,316
345.00	ACCESSORY ELECTRIC EQUIPMENT							
	ENCOGEN	2,142,714	1.91%	40,892	1.91%	40,908	0.00%	16
	FREDERICKSON 1/EPCOR	296,767	2.82%	8,365	2.82%	8,356	0.00%	-9
	GOLDENDALE	9,468,135	1.00%	94,414	1.00%	94,324	0.00%	-90
	MINT FARM	3,116,823	2.99%	93,151	2.99%	93,110	0.00%	-41
	SUMAS	4,444,137	1.39%	61,936	1.39%	61,906	0.00%	-30
	CRYSTAL MOUNTAIN	427,409	5.36%	22,891	5.35%	22,855	-0.01%	-36
	FREDONIA	8,348,530	5.54%	462,150	5.53%	461,424	-0.01%	-726
	FREDERICKSON	2,741,656	3.22%	88,145	3.21%	87,907	-0.01%	-238
	WHITEHORN 2-3	420,312	1.99%	8,379	2.00%	8,387	0.01%	8
	FERNDAL	3,746,379	2.50%	93,713	2.50%	93,505	0.00%	-208
	Total Accessory Electric Equipment	35,152,863	2.77%	974,036	2.77%	972,683	0.00%	-1,353
345.01	ACCESSORY ELECTRIC EQUIPMENT - WIND							
	LOWER SNAKE RIVER	69,319,467	4.59%	3,183,875	4.59%	3,178,562	0.00%	-5,313
	HOPKINS RIDGE	13,961,495	5.77%	806,007	5.77%	805,208	0.00%	-799
	WILD HORSE	36,882,060	4.98%	1,836,738	4.98%	1,836,630	0.00%	-108
	Total Accessory Electric Equipment - Wind	120,163,021	4.85%	5,826,620	4.84%	5,820,399	-0.01%	-6,221
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT							
	ENCOGEN	792,721	5.92%	46,968	5.90%	46,775	-0.02%	-193
	GOLDENDALE	2,236,679	1.19%	26,554	1.19%	26,618	0.00%	64
	MINT FARM	977,847	3.33%	32,580	3.34%	32,639	0.01%	59
	SUMAS	2,315,038	1.98%	45,798	1.98%	45,888	0.00%	90
	FREDONIA	353,338	2.08%	7,336	2.08%	7,344	0.00%	8
	FREDERICKSON	156,088	0.00%	0	0.00%	0	0.00%	0
	WHITEHORN 2-3	46,462	2.05%	951	2.04%	948	-0.01%	-3
	FERNDAL	665,876	2.15%	14,348	2.16%	14,405	0.01%	57

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	Total Miscellaneous Power Plant Equipment	7,544,048	2.31%	174,535	2.31%	174,616	0.00%	81
346.01	MISCELLANEOUS POWER PLANT EQUIPMENT - WIND							
	LOWER SNAKE RIVER	2,820,159	4.20%	118,571	4.22%	118,953	0.02%	382
	HOPKINS RIDGE	479,165	6.07%	29,089	6.05%	28,976	-0.02%	-113
	WILD HORSE	734,215	5.90%	43,330	5.93%	43,524	0.03%	194
	Total Miscellaneous Power Plant Equipment - Wind	4,033,539	4.74%	190,990	4.75%	191,454	0.01%	464
346.10	MISCELLANEOUS TOOLS							
	ENCOGEN	536,056	6.97%	37,337	7.00%	37,540	0.03%	203
	FREDERICKSON 1/EPCOR	57,975	4.61%	2,673	4.61%	2,670	0.00%	-3
	GOLDENDALE	636,867	5.06%	32,249	5.04%	32,128	-0.02%	-121
	MINT FARM	691,156	4.28%	29,610	4.30%	29,692	0.02%	82
	SUMAS	420,104	5.95%	24,993	5.95%	25,002	0.00%	9
	CRYSTAL MOUNTAIN	10,249	0.19%	19	0.19%	19	0.00%	0
	FREDONIA	609,968	2.07%	12,610	2.07%	12,599	0.00%	-11
	FREDERICKSON	410,988	5.32%	21,859	5.29%	21,727	-0.03%	-132
	WHITEHORN 2-3	347,331	2.66%	9,238	2.66%	9,238	0.00%	0
	FERNDAL	49,395	6.28%	3,103	6.30%	3,111	0.02%	8
	Total Miscellaneous Tools	3,770,089	4.61%	173,691	4.61%	173,725	0.00%	34
346.11	MISCELLANEOUS TOOLS - WIND							
	LOWER SNAKE RIVER	174,369	5.18%	9,026	5.17%	9,008	-0.01%	-18
	HOPKINS RIDGE	381,208	5.02%	19,129	5.04%	19,205	0.02%	76
	WILD HORSE	348,290	6.05%	21,074	6.04%	21,028	-0.01%	-46
	Total Miscellaneous Tools - Wind	903,866	5.45%	49,229	5.45%	49,242	0.00%	13
348.00	ENERGY STORAGE EQUIPMENT	5,025,581	4.95%	248,906	4.94%	248,495	-0.01%	-411
	TOTAL OTHER PRODUCTION PLANT	1,943,858,723	4.75%	92,293,725	4.75%	92,273,732	0.00%	-19,993
	TOTAL PRODUCTION PLANT	3,670,596,224	4.64%	170,346,391	4.64%	170,210,347	0.00%	-136,044
TRANSMISSION PLANT								
350.10	EASEMENTS	18,816,783	1.17%	219,808	1.17%	219,658	0.00%	-150
350.16	EASEMENTS - SUBTRANSMISSION	9,126,688	1.33%	121,393	1.33%	121,396	0.00%	3
350.17	EASEMENTS - HVD RECLASS	20,438,120	1.11%	225,930	1.11%	226,066	0.00%	136
350.99	EASEMENTS - GIF	168,765	1.20%	2,022	1.20%	2,021	0.00%	-1
352.00	STRUCTURES AND IMPROVEMENTS	6,231,394	1.56%	97,310	1.56%	97,353	0.00%	43
352.60	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	1,759,634	1.45%	25,431	1.44%	25,410	-0.01%	-21
352.70	STRUCTURES AND IMPROVEMENTS - HVD RECLASS	1,930,843	1.67%	32,231	1.67%	32,255	0.00%	24
352.90	STRUCTURES AND IMPROVEMENTS - GIF	1,956,304	1.44%	28,196	1.44%	28,206	0.00%	10
353.00	STATION EQUIPMENT	186,594,175	2.40%	4,487,238	2.40%	4,482,671	0.00%	-4,567
353.60	STATION EQUIPMENT - SUBTRANSMISSION	198,099,632	2.51%	4,973,262	2.51%	4,967,551	0.00%	-5,711
353.70	STATION EQUIPMENT - HVD RECLASS	181,454,064	2.70%	4,891,083	2.70%	4,893,376	0.00%	2,293
353.80	STATION EQUIPMENT - LIF	405,246	2.40%	9,737	2.41%	9,757	0.01%	20
353.90	STATION EQUIPMENT - GIF	128,797,320	2.09%	2,693,395	2.09%	2,692,151	0.00%	-1,244
354.00	TOWERS AND FIXTURES	90,563,276	1.13%	1,023,527	1.13%	1,023,749	0.00%	222
354.70	TOWERS AND FIXTURES - HVD RECLASS	1,503,331	0.90%	13,530	0.90%	13,539	0.00%	9
354.90	TOWERS AND FIXTURES - GIF	44,822	0.58%	258	0.58%	258	0.00%	0
355.00	POLES AND FIXTURES	106,712,267	2.40%	2,556,239	2.39%	2,553,201	-0.01%	-3,038
355.60	POLES AND FIXTURES - SUBTRANSMISSION	141,114,982	2.74%	3,872,501	2.74%	3,868,252	0.00%	-4,249
355.70	POLES AND FIXTURES - HVD RECLASS	168,713,517	2.73%	4,609,839	2.73%	4,609,581	0.00%	-258
355.90	POLES AND FIXTURES - GIF	8,830,274	2.51%	221,462	2.51%	221,395	0.00%	-67
356.00	OVERHEAD CONDUCTORS AND DEVICES	144,699,691	1.18%	1,704,078	1.18%	1,703,902	0.00%	-176
356.60	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	46,552,602	1.67%	776,484	1.67%	776,232	0.00%	-252
356.70	OVERHEAD CONDUCTORS AND DEVICES - HVD RECLASS	132,175,519	1.11%	1,473,722	1.11%	1,472,448	0.00%	-1,274
356.90	OVERHEAD CONDUCTORS AND DEVICES - GIF	6,055,325	1.42%	86,069	1.42%	86,031	0.00%	-38
357.70	UNDERGROUND CONDUIT - HVD RECLASS	700,575	2.35%	16,478	2.36%	16,512	0.01%	34
357.90	UNDERGROUND CONDUIT - GIF	510,284	1.71%	8,745	1.71%	8,743	0.00%	-2
358.70	UNDERGROUND CONDUCTORS AND DEVICES - HVD RECLASS	2,932,873	0.41%	12,087	0.41%	12,119	0.00%	32
358.90	UNDERGROUND CONDUCTORS AND DEVICES - GIF	34,023,857	1.49%	506,115	1.49%	505,562	0.00%	-553
359.00	ROADS AND TRAILS	1,729,934	1.28%	22,174	1.28%	22,180	0.00%	6
359.70	ROADS AND TRAILS - HVD RECLASS	568,185	1.29%	7,331	1.29%	7,341	0.00%	10
359.99	ROADS AND TRAILS - GIF	8,021	1.23%	99	1.23%	99	0.00%	0
	TOTAL TRANSMISSION PLANT	1,643,218,305	2.11%	34,717,774	2.11%	34,699,015	0.00%	-18,759

Detailed Rate Comparison

Account No.	Description	[1]	[2]		[3]		[4]	
		Original Cost 6/30/2021	Company Proposal		Public Counsel Proposal		Public Counsel Adjustment	
			Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
DISTRIBUTION PLANT								
360.10	EASEMENTS	8,652,653	1.23%	106,160	1.23%	106,071	0.00%	-89
361.00	STRUCTURES AND IMPROVEMENTS	8,141,425	1.56%	126,627	1.56%	126,606	0.00%	-21
362.00	STATION EQUIPMENT	500,135,447	2.08%	10,397,357	2.08%	10,406,297	0.00%	8,940
363.00	ENERGY STORAGE EQUIPMENT	1,210,115	5.14%	62,201	5.15%	62,298	0.01%	97
364.00	POLES, TOWERS AND FIXTURES	450,509,601	3.42%	15,390,088	3.41%	15,384,368	-0.01%	-5,720
365.00	OVERHEAD CONDUCTORS AND DEVICES	566,191,116	3.87%	21,919,962	3.88%	21,946,864	0.01%	26,902
366.00	UNDERGROUND CONDUIT	815,340,332	1.84%	15,041,164	1.46%	11,876,613	-0.38%	-3,164,551
367.00	UNDERGROUND CONDUCTORS AND DEVICES	1,126,428,409	4.35%	49,046,290	3.37%	37,954,395	-0.98%	-11,091,895
368.00	LINE TRANSFORMERS	550,014,496	3.31%	18,200,892	2.67%	14,707,134	-0.64%	-3,493,758
369.00	SERVICES	196,813,537	2.59%	5,100,325	2.59%	5,102,612	0.00%	2,287
370.10	METERS - AMI	157,426,932	5.57%	8,773,399	5.56%	8,759,770	-0.01%	-13,629
371.10	INSTALLATIONS ON CUSTOMERS' PREMISES - EV CHARGER	854,060	14.36%	122,664	14.25%	121,726	-0.11%	-938
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	61,328,340	3.89%	2,385,231	3.89%	2,388,003	0.00%	2,772
	TOTAL DISTRIBUTION PLANT	4,443,046,463	3.30%	146,672,360	2.90%	128,942,758	-0.40%	-17,729,602
GENERAL PLANT								
390.00	STRUCTURES AND IMPROVEMENTS							
	SKAGIT	20,917,598	1.54%	322,587	1.54%	322,244	0.00%	-343
	BELLINGHAM	19,969,979	2.04%	406,920	2.04%	407,268	0.00%	348
	OTHER STRUCTURES	28,006,349	1.22%	340,870	1.22%	340,976	0.00%	106
	Total Structures and Improvements	68,893,926	1.55%	1,070,377	1.55%	1,070,488	0.00%	111
391.10	OFFICE FURNITURE AND EQUIPMENT	3,943,483	5.00%	197,174	5.00%	197,174	0.00%	0
391.20	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	27,513,630	20.00%	5,502,726	20.00%	5,502,726	0.00%	0
392.00	TRANSPORTATION EQUIPMENT	6,535,112	6.41%	418,875	6.41%	418,901	0.00%	26
393.00	STORES EQUIPMENT	170,596	5.00%	8,530	5.00%	8,530	0.00%	0
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	19,341,550	5.00%	967,078	5.00%	967,078	0.00%	0
395.00	LABORATORY EQUIPMENT	7,681,556	5.00%	384,078	5.00%	384,078	0.00%	0
396.00	POWER OPERATED EQUIPMENT	4,867,994	4.49%	218,566	4.49%	218,573	0.00%	7
397.00	COMMUNICATION EQUIPMENT - 5 YEAR	98,531,041	6.67%	6,568,736	6.67%	6,568,736	0.00%	0
398.00	MISCELLANEOUS EQUIPMENT	414,576	6.67%	27,638	6.67%	27,638	0.00%	0
	TOTAL GENERAL PLANT	237,893,464	6.46%	15,363,778	6.46%	15,363,921	0.00%	143
	TOTAL DEPRECIABLE ELECTRIC PLANT	9,994,754,455	3.67%	367,100,303	3.49%	349,216,042	-0.18%	-17,884,261
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED								
301.00	ORGANIZATION	114,202						
302.00	FRANCHISES AND CONSENTS	58,674,913						
303.00	MISCELLANEOUS INTANGIBLES	90,655,775						
310.00	LAND AND LAND RIGHTS	2,788,745						
317.00	ARO	252,964						
317.10	ARO	46,629,968						
330.00	LAND AND LAND RIGHTS	11,274,070						
340.00	LAND AND LAND RIGHTS	15,794,832						
347.00	ARO	53,575,909						
350.00	LAND AND LAND RIGHTS	3,269,418						
350.60	LAND AND LAND RIGHTS	952,461						
350.70	LAND AND LAND RIGHTS	11,089,836						
350.90	LAND AND LAND RIGHTS	1,908						
359.90	ARO	1,600,637						
360.00	LAND AND LAND RIGHTS	34,438,543						
370.00	METERS	120,194,688						
374.00	ARO	6,363,633						
389.00	LAND AND LAND RIGHTS	5,100,521						
390.10	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	184,776						
	TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED	462,957,797						
	TOTAL ELECTRIC PLANT	10,457,712,253	3.51%	367,100,303	3.34%	349,216,042	-0.17%	-17,884,261

GAS PLANT

Detailed Rate Comparison

Account No.	Description	[1]	[2]	[3]	[4]			
		Original Cost 6/30/2021	Company Proposal		Public Counsel Proposal		Public Counsel Adjustment	
			Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
UNDERGROUND STORAGE PLANT								
350.30	EASEMENTS	33,641	3.35%	1,127	3.35%	1,127	0.00%	0
351.10	STRUCTURES AND IMPROVEMENTS - WELLS	300,408	2.30%	6,901	2.29%	6,884	-0.01%	-17
351.20	STRUCTURES AND IMPROVEMENTS - COMPRESSOR STATIONS	558,789	2.96%	16,555	2.96%	16,542	0.00%	-13
351.30	STRUCTURES AND IMPROVEMENTS - M&R EQUIPMENT	2,245	1.78%	40	1.79%	40	0.01%	0
351.40	STRUCTURES AND IMPROVEMENTS - OTHER	232,605	3.48%	8,093	3.47%	8,081	-0.01%	-12
352.00	WELLS	15,987,736	3.88%	620,737	3.89%	621,718	0.01%	981
352.20	RESERVOIRS	1,757,701	1.46%	25,652	1.46%	25,650	0.00%	-2
352.30	NON-RECOVERABLE NATURAL GAS	4,185,431	1.87%	78,413	1.87%	78,413	0.00%	0
353.00	LINES	3,330,267	2.83%	94,321	2.83%	94,293	0.00%	-28
354.00	COMPRESSOR STATION EQUIPMENT	22,761,439	3.44%	782,098	3.44%	781,868	0.00%	-230
355.00	MEASURING AND REGULATING EQUIPMENT	1,336,294	4.53%	60,509	4.54%	60,625	0.01%	116
356.00	PURIFICATION EQUIPMENT	2,821,446	2.88%	81,345	2.88%	81,167	0.00%	-178
357.00	OTHER EQUIPMENT	460,436	6.07%	27,951	6.05%	27,862	-0.02%	-89
	TOTAL UNDERGROUND STORAGE PLANT	53,768,438	3.35%	1,803,742	3.36%	1,804,270	0.00%	528
OTHER STORAGE PLANT								
361.00	STRUCTURES AND IMPROVEMENTS	4,155,602	2.68%	111,540	2.69%	111,779	0.01%	239
362.00	GAS HOLDERS	3,683,221	2.45%	90,339	2.46%	90,479	0.01%	140
363.00	PURIFICATION EQUIPMENT	3,984,039	2.51%	100,124	2.52%	100,205	0.01%	81
364.00	TRANSPORTATION EQUIPMENT	970,581	3.43%	33,278	3.44%	33,434	0.01%	156
	TOTAL OTHER STORAGE PLANT	12,793,443	2.62%	335,281	2.63%	335,896	0.00%	615
DISTRIBUTION PLANT								
374.20	EASEMENTS	5,872,628	1.44%	84,298	1.43%	84,231	-0.01%	-67
374.30	EASEMENTS - FROM TRANSMISSION	7,998,816	1.31%	104,477	1.31%	104,519	0.00%	42
375.00	STRUCTURES AND IMPROVEMENTS	20,911,479	2.13%	445,119	2.13%	444,646	0.00%	-473
376.20	MAINS - PLASTIC	1,650,292,823	2.76%	45,596,048	2.14%	35,252,449	-0.62%	-10,343,599
376.40	MAINS - WRAPPED STEEL	641,370,545	2.25%	14,426,476	1.93%	12,384,356	-0.32%	-2,042,120
376.50	MAINS - CATHODIC PROTECTION	40,620,887	3.71%	1,507,935	3.70%	1,504,273	-0.01%	-3,662
378.00	MEASURING AND REGULATING STATION EQUIPMENT	137,650,880	3.44%	4,741,147	3.44%	4,734,489	0.00%	-6,658
380.10	SERVICES - CATHODIC PROTECTION	22,541,763	3.60%	812,316	3.60%	811,408	0.00%	-908
380.20	SERVICES - PLASTIC	1,301,449,909	4.03%	52,439,991	3.59%	46,770,622	-0.44%	-5,669,369
380.30	SERVICES - WRAPPED STEEL	39,871,195	8.04%	3,203,901	8.04%	3,206,134	0.00%	2,233
381.00	METERS	94,364,570	3.50%	3,298,170	3.50%	3,298,962	0.00%	792
381.20	METER MODULES - AMI	50,561,415	5.28%	2,670,467	5.27%	2,665,752	-0.01%	-4,715
382.00	METER INSTALLATIONS	200,933,504	2.91%	5,841,708	2.90%	5,836,025	-0.01%	-5,683
382.20	METER MODULE INSTALLATIONS - AMI	16,989,455	5.68%	964,788	5.69%	966,979	0.01%	2,191
383.00	HOUSE REGULATORS	19,923,870	1.97%	391,555	1.96%	391,290	-0.01%	-265
384.00	HOUSE REGULATOR INSTALLATIONS	83,425,040	1.92%	1,604,892	1.92%	1,604,877	0.00%	-15
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	51,182,421	5.12%	2,619,749	5.11%	2,615,772	-0.01%	-3,977
387.00	OTHER EQUIPMENT	5,455,772	10.13%	552,805	10.13%	552,532	0.00%	-273
	TOTAL DISTRIBUTION PLANT	4,391,416,969	3.22%	141,305,842	2.81%	123,229,316	-0.41%	-18,076,526
GENERAL PLANT								
390.00	STRUCTURES AND IMPROVEMENTS	18,903,659	2.35%	443,608	2.35%	444,236	0.00%	628
391.10	OFFICE FURNITURE AND EQUIPMENT	3,141,752	5.00%	157,088	5.00%	157,088	0.00%	0
391.20	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	1,910,494	20.00%	382,099	20.00%	382,099	0.00%	0
392.00	TRANSPORTATION EQUIPMENT	3,694,493	4.69%	173,316	4.69%	173,272	0.00%	-44
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	7,110,166	5.00%	355,508	5.00%	355,508	0.00%	0
395.00	LABORATORY EQUIPMENT	2,750,795	5.00%	137,540	5.00%	137,540	0.00%	0
396.00	POWER OPERATED EQUIPMENT	16,711	11.93%	1,993	11.93%	1,994	0.00%	1
397.00	COMMUNICATION EQUIPMENT	3,121,455	6.67%	208,097	6.67%	208,097	0.00%	0
398.00	MISCELLANEOUS EQUIPMENT	155,624	6.67%	10,375	6.67%	10,375	0.00%	0
	TOTAL GENERAL PLANT	40,805,151	4.58%	1,869,624	4.58%	1,870,208	0.00%	584
	TOTAL DEPRECIABLE GAS PLANT	4,498,784,001	3.23%	145,314,489	2.83%	127,239,691	-0.40%	-18,074,798
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED								
301.00	STRUCTURES AND IMPROVEMENTS	158,692						
302.00	FRANCHISES AND CONSENTS	665,548						

Detailed Rate Comparison

Account No.	Description	[1]	[2]		[3]		[4]	
		Original Cost 6/30/2021	Company Proposal		Public Counsel Proposal		Public Counsel Adjustment	
			Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
303.00	MISCELLANEOUS INTANGIBLE PLANT	53,176,106						
304.00	LAND AND LAND RIGHTS	2,043						
350.00	LAND AND LAND RIGHTS	1,342,896						
350.20	RIGHT OF WAY	3,437						
360.00	LAND AND LAND RIGHTS	1,704,569						
364.90	ARO	3,237,250						
374.00	LAND AND LAND RIGHTS	9,300,166						
374.10	LAND AND LAND RIGHTS	340,661						
381.30	METER MODULES	26,765,519						
382.30	METER MODULE INSTALLATIONS	16,124,366						
386.00	WATER HEATERS AND CONVERSION BURNERS	1,414,230						
388.00	ARO	10,569,067						
389.00	LAND AND LAND RIGHTS	121,045						
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED		124,925,594						
TOTAL GAS PLANT		4,623,709,594	3.14%	145,314,489	2.75%	127,239,691	-0.39%	-18,074,798
COMMON PLANT								
GENERAL PLANT								
389.10	LAND AND LAND RIGHTS - EASEMENTS	14,082,568	1.64%	230,299	1.64%	230,440	0.00%	141
390.00	STRUCTURES AND IMPROVEMENTS							
	EAST SIDE TELECOMMUNICATION OFFICE	26,511,758	2.70%	715,679	2.71%	717,305	0.01%	1,626
	FACTORIA	18,065,002	1.63%	294,600	1.63%	294,555	0.00%	-45
	BELLEVUE	2,617,565	14.60%	382,102	14.60%	382,102	0.00%	0
	OTHER STRUCTURES	116,482,493	1.66%	1,932,029	1.66%	1,930,070	0.00%	-1,959
	Total Structures and Improvements	163,676,817	2.03%	3,324,410	2.03%	3,324,032	0.00%	-378
391.10	OFFICE FURNITURE AND EQUIPMENT	27,243,810	5.00%	1,362,191	5.00%	1,362,191	0.00%	0
391.20	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	88,041,836	20.00%	17,608,367	20.00%	17,608,367	0.00%	0
392.00	TRANSPORTATION EQUIPMENT	2,387,965	10.54%	251,711	10.54%	251,692	0.00%	-19
393.00	STORES EQUIPMENT	92,576	5.00%	4,629	5.00%	4,629	0.00%	0
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	1,511,886	5.00%	75,594	5.00%	75,594	0.00%	0
396.00	POWER OPERATED EQUIPMENT	719,016	0.00%	0	0.00%	0	0.00%	0
397.00	COMMUNICATION EQUIPMENT	76,760,902	6.67%	5,117,393	6.67%	5,117,393	0.00%	0
398.00	MISCELLANEOUS EQUIPMENT	665,742	6.67%	44,383	0.00%	0	-6.67%	-44,383
TOTAL GENERAL PLANT		375,183,118	7.47%	28,018,977	7.46%	27,974,338	-0.01%	-44,639
TOTAL DEPRECIABLE COMMON PLANT		375,183,118	7.47%	28,018,977	7.46%	27,974,338	-0.01%	-44,639
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED								
302.00	FRANCHISES AND CONSENTS	467,168						
303.00	MISCELLANEOUS INTANGIBLE PLANT	558,673,481						
389.00	LAND AND LAND RIGHTS	39,400,760						
390.10	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS	37,674,093						
397.40	COMMUNICATION EQUIPMENT - AMI NETWORK	18,998,551						
399.00	ARO GENERAL PLANT	524,934						
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED		655,738,987						
TOTAL COMMON PLANT		1,030,922,106	2.72%	28,018,977	2.71%	27,974,338	0.00%	-44,639
TOTAL DEPRECIABLE PLANT STUDIED		14,868,721,574	3.63%	540,433,769	3.39%	504,430,071	-0.24%	-36,003,698
TOTAL PLANT		16,112,343,952	3.35%	540,433,769	3.13%	504,430,071	-0.22%	-36,003,698

[1], [2] From Company depreciation study

[3] From Exhibit DJG-6

[4] = [3] - [2]