

**BEFORE THE WASHINGTON  
UTILITIES & TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

PUGET SOUND ENERGY

Respondent.

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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**

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**EXHIBIT DJG-13**

Remaining Life Development

**July 28, 2022**

**PSE**  
**Electric Division**  
**366.00 Underground Conduit**  
**Original Cost Of Utility Plant In Service**  
**And Development Of Composite Remaining Life as of June 30, 2021**  
**Based Upon Broad Group/Remaining Life Procedure and Technique**

Average Service Life: 72

Survivor Curve: R2.5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
1953	623.71	72.00	8.66	19.14	165.79
1961	4,327.94	72.00	60.11	23.56	1,416.26
1962	122,192.11	72.00	1,697.11	24.16	41,004.75
1963	280,805.03	72.00	3,900.06	24.77	96,608.66
1964	218,824.32	72.00	3,039.22	25.40	77,181.59
1965	724,365.17	72.00	10,060.61	26.02	261,824.63
1966	769,719.19	72.00	10,690.53	26.67	285,081.88
1967	1,880,921.16	72.00	26,123.87	27.32	713,583.95
1968	2,491,731.40	72.00	34,607.34	27.97	968,036.67
1969	2,878,344.53	72.00	39,976.96	28.64	1,144,997.95
1970	2,567,052.11	72.00	35,653.46	29.32	1,045,211.11
1971	1,003,423.14	72.00	13,936.41	30.00	418,107.97
1972	1,018,897.56	72.00	14,151.34	30.69	434,339.78
1973	1,780,021.27	72.00	24,722.49	31.39	776,062.23
1974	2,587,269.17	72.00	35,934.25	32.10	1,153,512.40
1975	2,767,795.83	72.00	38,441.56	32.82	1,261,460.89
1976	4,262,373.56	72.00	59,199.56	33.54	1,985,321.87
1977	5,614,781.90	72.00	77,982.98	34.27	2,672,378.58
1978	5,354,557.69	72.00	74,368.76	35.00	2,603,267.41
1979	9,859,545.00	72.00	136,937.95	35.75	4,895,655.50
1980	5,378,987.03	72.00	74,708.06	36.50	2,726,959.74
1981	5,591,225.08	72.00	77,655.81	37.26	2,893,321.98
1982	5,172,960.49	72.00	71,846.58	38.03	2,731,991.53
1983	5,662,860.97	72.00	78,650.75	38.80	3,051,328.44
1984	5,096,154.47	72.00	70,779.83	39.58	2,801,137.00
1985	8,371,250.48	72.00	116,267.22	40.36	4,692,467.74
1986	11,346,266.79	72.00	157,586.84	41.15	6,484,534.00

**PSE**  
**Electric Division**

**366.00 Underground Conduit**

**Original Cost Of Utility Plant In Service**  
**And Development Of Composite Remaining Life as of June 30, 2021**  
**Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 72*

*Survivor Curve: R2.5*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1987	11,202,598.79	72.00	155,591.45	41.95	6,526,720.39
1988	12,522,942.49	72.00	173,929.54	42.75	7,435,525.74
1989	15,030,218.91	72.00	208,752.78	43.56	9,093,380.43
1990	11,509,597.28	72.00	159,855.32	44.38	7,093,630.87
1991	15,065,169.32	72.00	209,238.20	45.20	9,456,586.13
1992	17,796,953.00	72.00	247,179.59	46.02	11,376,077.81
1993	22,472,875.54	72.00	312,122.88	46.86	14,624,610.06
1994	21,609,203.58	72.00	300,127.45	47.69	14,314,289.14
1995	16,141,488.91	72.00	224,187.06	48.54	10,881,397.13
1996	18,571,513.20	72.00	257,937.36	49.38	12,738,231.74
1997	16,657,381.07	72.00	231,352.22	50.24	11,623,142.10
1998	16,812,639.87	72.00	233,508.59	51.10	11,931,951.34
1999	20,756,081.68	72.00	288,278.55	51.96	14,979,400.16
2000	25,848,528.52	72.00	359,006.89	52.83	18,967,000.13
2001	28,818,861.64	72.00	400,261.46	53.70	21,495,978.51
2002	22,888,163.80	72.00	317,890.76	54.58	17,351,749.34
2003	15,738,668.66	72.00	218,592.34	55.47	12,124,545.48
2004	20,505,292.25	72.00	284,795.37	56.35	16,049,048.17
2005	18,715,009.08	72.00	259,930.35	57.25	14,879,859.56
2006	21,756,026.97	72.00	302,166.66	58.14	17,568,200.23
2007	20,183,387.77	72.00	280,324.48	59.04	16,550,688.84
2008	26,472,158.63	72.00	367,668.41	59.94	22,039,759.22
2009	22,002,940.03	72.00	305,596.00	60.85	18,596,001.53
2010	16,488,847.49	72.00	229,011.48	61.76	14,144,595.23
2011	22,274,393.79	72.00	309,366.19	62.68	19,390,505.04
2012	20,911,959.72	72.00	290,443.52	63.60	18,470,983.48
2013	15,508,295.55	72.00	215,392.72	64.52	13,896,815.52

**PSE**  
**Electric Division**  
**366.00 Underground Conduit**

**Original Cost Of Utility Plant In Service**  
**And Development Of Composite Remaining Life as of June 30, 2021**  
**Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 72                      Survivor Curve: R2.5*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
2014	20,230,101.97	72.00	280,973.28	65.44	18,387,724.70
2015	19,367,440.79	72.00	268,991.89	66.37	17,853,444.00
2016	29,276,333.76	72.00	406,615.23	67.30	27,366,233.52
2017	33,599,413.02	72.00	466,657.93	68.24	31,842,887.11
2018	23,579,126.52	72.00	327,487.46	69.17	22,653,506.77
2019	45,097,077.28	72.00	626,347.51	70.11	43,915,038.25
2020	20,390,260.06	72.00	283,197.70	71.06	20,122,770.95
2021	16,732,103.58	72.00	232,390.03	71.76	16,677,206.37
<b>Total</b>	815,340,331.62	72.00	11,324,156.99	55.51	628,636,445.28

**Composite Average Remaining Life ... 55.51 Years**

**PSE**  
**Electric Division**  
**367.00 Underground Conductors and Devices**  
**Original Cost Of Utility Plant In Service**  
**And Development Of Composite Remaining Life as of June 30, 2021**  
**Based Upon Broad Group/Remaining Life Procedure and Technique**

Average Service Life: 44

Survivor Curve: R2

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
1962	22.73	44.00	0.52	6.42	3.32
1969	290.27	44.00	6.60	8.79	58.00
1970	19.37	44.00	0.44	9.17	4.04
1971	7,919.83	44.00	180.00	9.56	1,721.01
1972	630.77	44.00	14.34	9.96	142.85
1973	90,564.38	44.00	2,058.27	10.38	21,365.29
1974	157,728.89	44.00	3,584.73	10.81	38,746.41
1975	462,141.80	44.00	10,503.17	11.25	118,163.39
1976	943,327.81	44.00	21,439.17	11.71	250,970.60
1977	2,450,486.10	44.00	55,692.60	12.17	678,039.09
1978	2,732,200.34	44.00	62,095.16	12.66	785,908.10
1979	10,395,592.96	44.00	236,262.34	13.15	3,107,578.24
1980	4,801,062.09	44.00	109,114.52	13.66	1,490,758.84
1981	8,731,049.12	44.00	198,431.98	14.18	2,814,732.43
1982	6,601,771.85	44.00	150,039.55	14.72	2,208,675.71
1983	7,245,938.45	44.00	164,679.63	15.27	2,514,892.68
1984	5,743,178.09	44.00	130,526.15	15.83	2,066,752.79
1985	12,267,836.41	44.00	278,813.13	16.41	4,575,153.38
1986	12,897,118.73	44.00	293,114.93	17.00	4,982,185.73
1987	12,708,451.43	44.00	288,827.06	17.60	5,083,404.89
1988	13,741,527.47	44.00	312,305.94	18.21	5,688,214.56
1989	19,548,926.10	44.00	444,291.64	18.84	8,370,014.55
1990	17,744,532.54	44.00	403,282.90	19.48	7,855,125.63
1991	19,672,560.42	44.00	447,101.50	20.13	8,999,025.37
1992	22,014,260.77	44.00	500,321.71	20.79	10,400,829.95
1993	20,231,541.94	44.00	459,805.57	21.46	9,867,502.56
1994	19,857,597.70	44.00	451,306.87	22.14	9,994,121.38

***PSE***  
***Electric Division***  
***367.00 Underground Conductors and Devices***  
***Original Cost Of Utility Plant In Service***  
***And Development Of Composite Remaining Life as of June 30, 2021***  
***Based Upon Broad Group/Remaining Life Procedure and Technique***

*Average Service Life: 44*

*Survivor Curve: R2*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1995	13,900,594.70	44.00	315,921.09	22.84	7,215,296.07
1996	16,674,816.22	44.00	378,971.28	23.54	8,922,256.51
1997	14,784,617.68	44.00	336,012.43	24.26	8,150,971.67
1998	11,259,500.09	44.00	255,896.50	24.98	6,393,461.38
1999	8,352,256.03	44.00	189,823.09	25.72	4,882,154.36
2000	31,550,616.23	44.00	717,056.02	26.46	18,976,119.79
2001	27,923,500.79	44.00	634,621.97	27.22	17,273,850.66
2002	24,001,169.26	44.00	545,478.50	27.98	15,263,910.18
2003	14,789,606.71	44.00	336,125.81	28.75	9,665,291.90
2004	26,734,572.02	44.00	607,600.99	29.54	17,946,144.35
2005	22,918,101.38	44.00	520,863.44	30.33	15,796,341.19
2006	24,261,683.85	44.00	551,399.26	31.13	17,162,721.92
2007	18,902,734.23	44.00	429,605.54	31.93	13,718,357.96
2008	28,211,290.19	44.00	641,162.61	32.75	20,996,225.72
2009	37,563,456.47	44.00	853,710.82	33.57	28,660,061.71
2010	32,300,937.27	44.00	734,108.69	34.40	25,254,639.68
2011	34,789,204.79	44.00	790,659.95	35.24	27,862,715.55
2012	38,702,814.78	44.00	879,605.21	36.09	31,741,620.40
2013	33,391,616.08	44.00	758,896.72	36.94	28,032,962.82
2014	35,160,818.70	44.00	799,105.68	37.80	30,205,300.70
2015	42,091,309.37	44.00	956,616.08	38.67	36,987,941.45
2016	78,438,659.78	44.00	1,782,688.26	39.54	70,486,709.31
2017	65,542,179.09	44.00	1,489,587.83	40.42	60,208,260.68
2018	61,919,858.76	44.00	1,407,262.77	41.31	58,127,600.16
2019	79,980,099.08	44.00	1,817,720.80	42.20	76,703,200.33
2020	53,401,184.21	44.00	1,213,657.45	43.10	52,304,244.39
2021	27,832,933.30	44.00	632,563.63	43.77	27,689,364.59

**PSE**  
**Electric Division**

*367.00 Underground Conductors and Devices*

**Original Cost Of Utility Plant In Service**  
**And Development Of Composite Remaining Life as of June 30, 2021**  
**Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 44 Survivor Curve: R2*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
<b>Total</b>	1,126,428,409.42	44.00	25,600,522.85	32.36	828,541,816.24

**Composite Average Remaining Life ... 32.36 Years**

**PSE**  
**Electric Division**  
**368.00 Line Transformers**

**Original Cost Of Utility Plant In Service**  
**And Development Of Composite Remaining Life as of June 30, 2021**  
**Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 54*

*Survivor Curve: R1.5*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1959	583,191.60	54.00	10,799.71	13.91	150,233.03
1960	586,562.68	54.00	10,862.14	14.31	155,430.05
1961	581,098.10	54.00	10,760.94	14.72	158,368.36
1962	636,593.24	54.00	11,788.62	15.13	178,406.91
1963	742,078.29	54.00	13,742.02	15.56	213,826.73
1964	744,894.38	54.00	13,794.17	16.00	220,639.41
1965	425,925.04	54.00	7,887.40	16.44	129,673.23
1966	786,651.83	54.00	14,567.44	16.90	246,126.58
1967	1,587,523.08	54.00	29,398.21	17.36	510,366.73
1968	1,364,699.12	54.00	25,271.89	17.83	450,723.98
1969	1,855,897.32	54.00	34,368.04	18.32	629,595.39
1970	1,042,415.13	54.00	19,303.74	18.81	363,163.37
1971	1,311,682.76	54.00	24,290.12	19.32	469,175.31
1972	371,465.88	54.00	6,878.91	19.83	136,402.22
1973	2,202,817.79	54.00	40,792.41	20.35	830,212.91
1974	2,267,472.59	54.00	41,989.71	20.88	876,942.06
1975	3,164,655.53	54.00	58,604.00	21.43	1,255,684.74
1976	5,287,119.17	54.00	97,908.39	21.98	2,151,808.55
1977	5,897,168.97	54.00	109,205.47	22.54	2,461,283.13
1978	8,931,573.41	54.00	165,397.45	23.11	3,821,707.48
1979	9,552,120.63	54.00	176,888.92	23.69	4,189,615.59
1980	5,670,929.53	54.00	105,015.90	24.27	2,549,007.06
1981	6,969,630.26	54.00	129,065.62	24.87	3,209,703.81
1982	6,026,770.35	54.00	111,605.47	25.47	2,842,975.56
1983	6,863,422.32	54.00	127,098.83	26.09	3,315,556.52
1984	9,945,659.73	54.00	184,176.59	26.71	4,918,623.05
1985	10,372,134.23	54.00	192,074.17	27.34	5,250,498.00



**PSE**  
**Electric Division**  
**368.00 Line Transformers**

**Original Cost Of Utility Plant In Service**  
**And Development Of Composite Remaining Life as of June 30, 2021**  
**Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 54*

*Survivor Curve: R1.5*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1986	9,700,809.24	54.00	179,642.38	27.97	5,025,203.90
1987	10,153,905.07	54.00	188,032.94	28.62	5,381,246.85
1988	8,415,144.24	54.00	155,834.06	29.27	4,561,481.76
1989	9,070,052.30	54.00	167,961.84	29.93	5,027,347.28
1990	12,565,609.54	54.00	232,693.57	30.60	7,120,126.21
1991	10,115,317.63	54.00	187,318.36	31.27	5,857,741.98
1992	8,967,810.06	54.00	166,068.49	31.95	5,306,403.06
1993	8,550,815.71	54.00	158,346.47	32.64	5,168,618.59
1994	7,740,575.76	54.00	143,342.21	33.34	4,778,412.47
1995	7,001,500.46	54.00	129,655.80	34.04	4,413,017.32
1996	8,527,416.00	54.00	157,913.14	34.74	5,486,398.37
1997	9,323,361.10	54.00	172,652.68	35.46	6,121,526.43
1998	6,987,640.24	54.00	129,399.13	36.17	4,680,744.49
1999	10,721,183.68	54.00	198,537.96	36.90	7,325,470.45
2000	13,359,288.96	54.00	247,391.16	37.63	9,308,468.32
2001	13,090,650.66	54.00	242,416.43	38.36	9,299,351.64
2002	8,357,010.51	54.00	154,757.52	39.10	6,051,103.24
2003	7,349,700.40	54.00	136,103.87	39.84	5,423,034.55
2004	8,229,107.73	54.00	152,388.98	40.59	6,186,043.23
2005	10,859,948.40	54.00	201,107.65	41.35	8,315,088.62
2006	17,071,755.62	54.00	316,139.68	42.10	13,310,985.20
2007	26,689,095.54	54.00	494,236.35	42.87	21,186,652.79
2008	11,303,278.14	54.00	209,317.36	43.63	9,133,461.45
2009	11,818,122.99	54.00	218,851.40	44.41	9,718,304.72
2010	12,365,282.05	54.00	228,983.85	45.18	10,345,888.13
2011	13,640,193.37	54.00	252,593.02	45.96	11,609,395.79
2012	10,050,335.27	54.00	186,115.00	46.75	8,700,067.59

**PSE**  
**Electric Division**  
**368.00 Line Transformers**

**Original Cost Of Utility Plant In Service**  
**And Development Of Composite Remaining Life as of June 30, 2021**  
**Based Upon Broad Group/Remaining Life Procedure and Technique**

*Average Service Life: 54 Survivor Curve: R1.5*

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
2013	12,900,684.93	54.00	238,898.59	47.53	11,355,982.42
2014	15,613,741.26	54.00	289,139.75	48.33	13,973,574.79
2015	17,275,198.14	54.00	319,907.09	49.13	15,715,674.37
2016	14,875,020.28	54.00	275,459.90	49.93	13,753,065.21
2017	21,881,321.21	54.00	405,204.60	50.73	20,557,570.58
2018	21,163,962.74	54.00	391,920.35	51.54	20,200,885.52
2019	18,622,234.35	54.00	344,851.89	52.36	18,055,847.11
2020	27,536,769.87	54.00	509,933.83	53.18	27,116,946.16
2021	12,348,499.23	54.00	228,673.06	53.79	12,301,404.54
<b>Total</b>	550,014,495.64	54.00	10,185,326.65	39.23	399,558,284.85

**Composite Average Remaining Life ... 39.23 Years**