

**BEFORE THE**  
**WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

|  |   |                                   |
|--|---|-----------------------------------|
| WASHINGTON UTILITIES AND<br>TRANSPORTATION COMMISSION, | ) | DOCKETS UE-220066, UG-220067, and |
|  | ) | UG-210918 ( <i>Consolidated</i> ) |
|  | ) |                                   |
| Complainant,   | ) |                                   |
|  | ) |                                   |
| v.   | ) |                                   |
|  | ) |                                   |
| PUGET SOUND ENERGY,                                    | ) |                                   |
|  | ) |                                   |
| Respondent.  | ) |                                   |
| _____  | ) |                                   |
|  | ) |                                   |
| In the Matter of the Petition of                       | ) |                                   |
|  | ) |                                   |
| PUGET SOUND ENERGY                                     | ) |                                   |
|  | ) |                                   |
| For an Order Authorizing Deferred Accounting           | ) |                                   |
| Treatment for Puget Sound Energy's Share of            | ) |                                   |
| Costs Associated with the Tacoma LNG                   | ) |                                   |
| Facility.  | ) |                                   |
| _____  | ) |                                   |

**EXHIBIT NO. LDK-4**  
**INTANGIBLE PLANT ADDITIONS**

FERC 303 - Intangible Plant - Msc. Intangible Plant  
Items Above Materiality Threshold of 0.5%

| depr_group     | Description                          | in_service_year | month   | quantity | FERC | Functionalization | Allocation  | Book Cost         | allocated_reserve | net_book_value   |
|----------------|--------------------------------------|-----------------|---------|----------|------|-------------------|-------------|-------------------|-------------------|------------------|
| G303 INT Msc I | IWMRELEASE 3 GAS OPERATIONS - SW.C   | Jul-20          | 06/2021 | 1        | G303 | DIST              | Dist. Plant | \$ 25,297,308.28  | \$ 2,379,896.39   | \$ 22,917,411.89 |
| C303 INT Msc I | IWM-WORK MANAGEMENT SYSTEM-SW.CS.    | Oct-18          | 06/2021 | 1        | C303 | DIST              | Dist. Plant | \$ 14,809,052.87  | \$ 7,691,512.55   | \$ 7,117,540.32  |
| C303 INT Msc I | CIS Renewal/Replacement - SW         | Mar-13          | 06/2021 | 1        | C303 | DIST              | Customer    | \$ 29,511,100.64  | \$ 23,309,793.18  | \$ 6,201,307.46  |
| C303 INT Msc I | WEB, CONTENT MGMT & WEB ANALYTICS-   | Sep-18          | 06/2021 | 1        | C303 | LABOR             | Customer    | \$ 12,192,619.41  | \$ 6,332,591.70   | \$ 5,860,027.71  |
| C303 INT Msc I | AM SYSTEM INTEGRATION - SW.CN.3YR    | Jun-18          | 06/2021 | 1        | C303 | DIST              | Customer    | \$ 8,455,250.08   | \$ 4,391,480.18   | \$ 4,063,769.90  |
| G303 INT Msc I | GAS MANAGEMENT SYSTEM (GMS)-SW.CN.   | Mar-17          | 06/2021 | 1        | G303 | DIST              | Dist. Plant | \$ 6,468,288.17   | \$ 3,164,974.54   | \$ 3,303,313.63  |
| C303 INT Msc I | CI-COM GATEWAY&PROACTIV NOTI-SW.CS.7 | Sep-18          | 06/2021 | 1        | C303 | DIST              | Dist. Plant | \$ 6,415,751.75   | \$ 3,332,207.37   | \$ 3,083,544.38  |
| C303 INT Msc I | FTIP2 ECC - SW.CS.10YR               | May-18          | 06/2021 | 1        | C303 | LABOR             | Customer    | \$ 5,957,009.14   | \$ 3,093,946.04   | \$ 2,863,063.09  |
| C303 INT Msc I | FTIP ECC - SW.CN.10YR                | Jan-17          | 06/2021 | 1        | C303 | LABOR             | Customer    | \$ 6,230,040.67   | \$ 3,371,572.60   | \$ 2,858,468.07  |
| C303 INT Msc I | FTIP BPC - SW.CN.10YR                | Jan-17          | 06/2021 | 1        | C303 | LABOR             | Labor       | \$ 5,408,161.22   | \$ 2,926,787.99   | \$ 2,481,373.23  |
| C303 INT Msc I | Data MGMT-Data Govern&Quality-SW.CS  | Mar-19          | 06/2021 | 1        | C303 | LABOR             | Labor       | \$ 4,087,680.57   | \$ 1,936,560.42   | \$ 2,151,120.15  |
| C303 INT Msc I | HR TECHNOLOGY TRANSFORMATION-SW.C    | Jun-19          | 06/2021 | 1        | C303 | LABOR             | Labor       | \$ 3,702,106.43   | \$ 1,753,892.62   | \$ 1,948,213.82  |
| C303 INT Msc I | Payment Platform - SW.CN.5YR         | Nov-20          | 06/2021 | 1        | C303 | DIST              | Customer    | \$ 2,524,047.41   | \$ 612,450.56     | \$ 1,911,596.85  |
| C303 INT Msc I | BPCC-ENGY ASSIST (LOW INCOME)-SW.3YR | Oct-19          | 06/2021 | 1        | C303 | DIST              | Customer    | \$ 3,518,931.32   | \$ 1,667,112.44   | \$ 1,851,818.89  |
| C303 INT Msc I | CH-ESB MCRO SERVICES TRANSPORT-SW.   | Oct-18          | 06/2021 | 1        | C303 | DIST              | Dist. Plant | \$ 3,634,907.06   | \$ 1,887,894.76   | \$ 1,747,012.30  |
| C303 INT Msc I | DA1-Platform of Insights-SW.CS.5YR   | Nov-19          | 06/2021 | 1        | C303 | LABOR             | Labor       | \$ 3,290,984.18   | \$ 1,559,121.27   | \$ 1,731,862.92  |
| C303 INT Msc I | Web 3.0 - SW.CS.7YR                  | Jan-21          | 06/2021 | 1        | C303 | DIST              | Dist. Plant | \$ 1,662,622.82   | \$ 108,176.06     | \$ 1,554,446.76  |
| G303 INT Msc I | GEOSPATIAL INFORMATION SYSTEM (GIS)  | Jul-12          | 06/2021 | 1        | G303 | DIST              | Dist. Plant | \$ 14,249,995.68  | \$ 12,763,490.71  | \$ 1,486,504.97  |
| C303 INT Msc I | ServiceNow New York Upgrade - SW.CN  | Dec-20          | 06/2021 | 1        | C303 | LABOR             | Labor       | \$ 1,877,908.79   | \$ 455,667.47     | \$ 1,422,241.32  |
| C303 INT Msc I | DA/POI Mtr Analytic Solution - SW.C  | Aug-20          | 06/2021 | 1        | C303 | LABOR             | Labor       | \$ 1,749,587.00   | \$ 424,530.67     | \$ 1,325,056.33  |
| C303 INT Msc I | Web, Mobile, IVR 2.0 - SW.CS.7YR     | Dec-19          | 06/2021 | 1        | C303 | LABOR             | Labor       | \$ 2,142,748.60   | \$ 1,015,138.55   | \$ 1,127,610.05  |
| C303 INT Msc I | FTIP2 BPC - SW.CS.10YR               | May-18          | 06/2021 | 1        | C303 | LABOR             | Labor       | \$ 2,231,481.32   | \$ 1,158,984.76   | \$ 1,072,496.56  |
| C303 INT Msc I | 700 MHZ SPECTRUM PURCHASE - SPECTRI  | Dec-18          | 06/2021 | 1        | C303 | LABOR             | Labor       | \$ 2,160,079.98   | \$ 1,121,900.40   | \$ 1,038,179.58  |
| C303 INT Msc I | eProcurement Phase 3 - SW.CN.5YR     | Dec-20          | 06/2021 | 1        | C303 | LABOR             | Labor       | \$ 1,312,655.44   | \$ 318,510.88     | \$ 994,144.56    |
| C303 INT Msc I | FTIP2 PP - SW.CS.10YR                | May-18          | 06/2021 | 1        | C303 | LABOR             | Labor       | \$ 1,965,902.71   | \$ 1,021,048.78   | \$ 944,853.93    |
| C303 INT Msc I | EPROCUREMENT - SW.CN.5YR             | Oct-17          | 06/2021 | 1        | C303 | LABOR             | Labor       | \$ 1,967,864.08   | \$ 1,064,968.43   | \$ 902,895.65    |
| C303 INT Msc I | Work Place Mobility- Any Device SW.  | Dec-19          | 06/2021 | 1        | C303 | LABOR             | Labor       | \$ 1,645,680.58   | \$ 779,649.93     | \$ 866,030.65    |
| C303 INT Msc I | HR TECHNOLOGY TRANSFORMATION - SW.   | Mar-20          | 06/2021 | 1        | C303 | LABOR             | Labor       | \$ 1,136,106.45   | \$ 275,671.94     | \$ 860,434.51    |
| C303 INT Msc I | CHVR Enhanc-Visual IVR-SW.CS.3YR     | Feb-19          | 06/2021 | 1        | C303 | DIST              | Dist. Plant | \$ 1,586,207.32   | \$ 751,474.16     | \$ 834,733.16    |
| C303 INT Msc I | CHVR-Predictive-SW.CS-3YR            | Nov-18          | 06/2021 | 1        | C303 | DIST              | Dist. Plant | \$ 1,735,563.20   | \$ 901,415.25     | \$ 834,147.95    |
| C303 INT Msc I | 1505 O/S SVCS BPC CONSULTING COST -  | Jan-17          | 06/2021 | 1        | C303 | LABOR             | Labor       | \$ 1,720,700.92   | \$ 931,208.70     | \$ 789,492.22    |
| C303 INT Msc I | Employee Engagement - SW.CN.5YR      | Apr-21          | 06/2021 | 1        | C303 | LABOR             | Labor       | \$ 800,673.70     | \$ 52,094.63      | \$ 748,579.07    |
| C303 INT Msc I | AM COMMAND CENTER HEAD END - SW.C    | Mar-17          | 06/2021 | 1        | C303 | DIST              | Customer    | \$ 1,619,184.86   | \$ 876,270.25     | \$ 742,914.61    |
| C303 INT Msc I | AM REMOTE DISCONNECT-SW.CS.5YR       | Oct-19          | 06/2021 | 1        | C303 | DIST              | Customer    | \$ 1,408,415.95   | \$ 667,244.55     | \$ 741,171.40    |
| C303 INT Msc I | Dunning/Storm Mode - SW.CS.3YR       | Mar-20          | 06/2021 | 1        | C303 | DIST              | Customer    | \$ 908,347.51     | \$ 220,407.09     | \$ 687,940.42    |
| G303 INT Msc I | GAS CONTROL SYSTEM UPGRADE-SW.CN.!   | Mar-17          | 06/2021 | 1        | G303 | DIST              | Dist. Plant | \$ 4,688,624.16   | \$ 4,004,250.54   | \$ 684,373.62    |
| C303 INT Msc I | OPTIONAL NON-COMMUNICATING METER-S!  | Jun-19          | 06/2021 | 1        | C303 | DIST              | Customer    | \$ 1,298,967.02   | \$ 615,392.53     | \$ 683,574.48    |
| C303 INT Msc I | GTZ-IWM- WORKFORCE SCHEDULING-CAP!   | Oct-18          | 06/2021 | 1        | C303 | DIST              | Dist. Plant | \$ 1,385,955.06   | \$ 719,836.09     | \$ 666,118.97    |
| C303 INT Msc I | MICROSOFT 365 E3 LICENSING - SW.CN   | Jan-20          | 06/2021 | 1        | C303 | LABOR             | Labor       | \$ 846,558.35     | \$ 205,414.18     | \$ 641,144.17    |
| C303 INT Msc I | EPROCUREMENT PHASE II-SW.CN.EPROCL   | Nov-19          | 06/2021 | 1        | C303 | LABOR             | Labor       | \$ 1,135,458.35   | \$ 537,929.44     | \$ 597,528.92    |
| Total          |                                      |                 |         |          |      |                   |             | \$ 194,740,529.07 | \$ 100,402,470.60 | \$ 94,338,058.47 |

Allocation:

| Row Labels         | Sum of net_book      | Percent        |
|--------------------|----------------------|----------------|
| Customer           | \$ 16,884,094        | 17.90%         |
| Dist. Plant        | \$ 44,229,148        | 46.88%         |
| Labor              | \$ 33,224,817        | 35.22%         |
| <b>Grand Total</b> | <b>\$ 94,338,058</b> | <b>100.00%</b> |