

Comparison of Current Approved, PSE Proposed, and Public Counsel Proposed Accrual Rate and Annual Accrual Amounts

Function	Original Cost as of September 30, 2016	Current Approved		PSE Proposed		Public Counsel Proposed		Difference from PSE Proposed
		Accrual Rate	Accrual Amount	Accrual Rate	Accrual Amount	Accrual Rate	Accrual Amount	
Electric Plant								
Steam Production Plant	1,277,134,228	1.74%	22,238,735	4.45%	56,840,731	3.20%	40,826,693	(16,014,038)
Hydro Production Plant	704,883,823	1.44%	10,145,475	2.68%	18,909,748	2.67%	18,801,464	(108,284)
Other Production Plant	1,895,861,022	3.64%	68,915,890	4.24%	80,310,360	4.24%	80,310,360	0
Transmission Plant	1,408,833,111	2.29%	32,210,752	2.23%	31,445,954	2.14%	30,133,884	(1,312,070)
Distribution Plant	3,556,655,873	2.83%	100,526,253	3.35%	119,111,992	3.13%	111,355,149	(7,756,843)
General Plant	215,779,075	7.28%	15,699,123	5.76%	12,429,126	5.76%	12,429,126	0
Total Electric Plant	9,059,147,131	2.76%	249,736,228	3.52%	319,047,911	3.24%	293,856,675	(25,191,236)
Gas Plant								
Production Plant	6,583,872	0.91%	60,214	0.55%	36,534	0.55%	36,534	0
Underground Storage Plant	42,322,153	2.04%	864,446	2.49%	1,054,584	2.49%	1,054,584	0
Other Storage Plant	12,793,443	3.20%	408,806	2.81%	359,095	2.81%	359,095	0
Distribution Plant	3,348,858,872	3.55%	118,962,961	2.80%	93,646,266	2.33%	77,939,616	(15,706,650)
General Plant	35,223,867	11.93%	4,203,251	3.40%	1,196,831	3.40%	1,196,831	0
Total Gas Plant	3,445,782,207	3.61%	124,499,678	2.79%	96,293,310	2.34%	80,586,660	(15,706,650)
Common Plant								
General Plant	280,165,405	8.90%	24,930,601	7.18%	20,103,357	7.18%	20,103,357	0
Total Common Plant	280,165,405	8.90%	24,930,601	7.18%	20,103,357	7.18%	20,103,357	0
Unrecovered Reserve								
Electric Plant	0		0		2,788,097		2,788,097	0
Gas Plant	0		0		566,148		566,148	0
Common Plant	0		0		1,657,869		1,657,869	0
Total Unrecovered Reserve	0		0		5,012,114		5,012,114	0
TOTAL	12,785,094,743	3.12%	399,166,507	3.45%	440,456,692	3.13%	399,558,806	(40,897,886)