

Puget Sound Energy - Washington
 Summary of Depreciation Rates and Annual Accrual Amounts
 As of September 30, 2016

Account	Description	9/30/16 Investment	Current Approved		PSE Proposed			Public Counsel Proposed			
			Accrual Rate	Accrual Amount	Accrual Rate	Accrual Amount	Difference from Current	Accrual Rate	Accrual Amount	Difference from Current	Difference from Company
A	B	C	D	E	F	G	H	I	J	K	
<u>NATURAL GAS PLANT</u>											
MANUFACTURED GAS PRODUCTION PLANT											
305.00	Struct. & Improv.										
	Dieringer	43,407	0.50%	217	1.38%	599	382	1.38%	599	382	0
	Swarr	465,331	0.50%	2,327	0.18%	833	(1,494)	0.18%	833	(1,494)	0
	<i>Total Struct. & Improv.</i>	<u>508,737</u>	<u>0.50%</u>	<u>2,544</u>	<u>0.28%</u>	<u>1,432</u>	<u>(1,112)</u>	<u>0.28%</u>	<u>1,432</u>	<u>(1,112)</u>	<u>0</u>
311.00	Liquefied Petroleum Gas Eq.										
	Dieringer	685,183	0.95%	6,509	0.80%	5,448	(1,061)	0.80%	5,448	(1,061)	0
	Swarr	5,385,099	0.95%	51,158	0.55%	29,413	(21,745)	0.55%	29,413	(21,745)	0
	<i>Total Liquefied Petroleum Gas Eq.</i>	<u>6,070,282</u>	<u>0.95%</u>	<u>57,668</u>	<u>0.57%</u>	<u>34,861</u>	<u>(22,807)</u>	<u>0.57%</u>	<u>34,861</u>	<u>(22,807)</u>	<u>0</u>
320.00	Other Eq.	4,853	0.05%	2	4.97%	241	239	4.97%	241	239	0
TOTAL MANUFACTURED GAS PRODUCTION PLANT		<u>6,583,872</u>	<u>0.91%</u>	<u>60,214</u>	<u>0.55%</u>	<u>36,534</u>	<u>(23,680)</u>	<u>0.55%</u>	<u>36,534</u>	<u>(23,680)</u>	<u>0</u>
UNDERGROUND STORAGE PLANT											
350.30	Easements	33,641	2.01%	676	3.28%	1,103	427	3.28%	1,103	427	0
351.10	Struct. & Improv. - Wells	230,122	1.63%	3,751	1.63%	3,755	4	1.63%	3,755	4	0
351.20	Struct. & Improv. - Compressor Stations	469,567	0.25%	1,174	2.51%	11,770	10,596	2.51%	11,770	10,596	0
351.30	Struct. & Improv. - Meas. & Reg. Eq.	2,245	0.00%	0	1.83%	41	41	1.83%	41	41	0
351.40	Struct. & Improv. - Other	134,362	1.50%	2,015	2.80%	3,762	1,747	2.80%	3,762	1,747	0
352.00	Wells	11,293,926	1.20%	135,527	1.80%	203,779	68,252	1.80%	203,779	68,252	0
352.20	Reservoirs	1,757,701	2.02%	35,506	1.49%	26,214	(9,292)	1.49%	26,214	(9,292)	0
352.30	Non-Recoverable Natural Gas	4,185,431	2.10%	87,894	1.88%	78,879	(9,015)	1.88%	78,879	(9,015)	0
353.00	Lines	2,676,181	2.50%	66,905	2.25%	60,162	(6,743)	2.25%	60,162	(6,743)	0
354.00	Compressor Station Eq.	17,969,110	2.56%	460,009	3.06%	550,255	90,246	3.06%	550,255	90,246	0
355.00	Measuring & Regulating Eq.	530,739	3.27%	17,355	4.21%	22,361	5,006	4.21%	22,361	5,006	0
356.00	Purification Eq.	2,662,647	1.88%	50,058	2.73%	72,763	22,705	2.73%	72,763	22,705	0
357.00	Other Eq.	376,480	0.95%	3,577	5.24%	19,740	16,163	5.24%	19,740	16,163	0
TOTAL UNDERGROUND STORAGE PLANT		<u>42,322,153</u>	<u>2.04%</u>	<u>864,446</u>	<u>2.49%</u>	<u>1,054,584</u>	<u>190,138</u>	<u>2.49%</u>	<u>1,054,584</u>	<u>190,138</u>	<u>0</u>
OTHER STORAGE PLANT											
361.00	Struct. & Improv.	4,155,602	2.86%	118,850	2.50%	103,847	(15,003)	2.50%	103,847	(15,003)	0
362.00	Gas Holders	3,683,221	3.63%	133,701	3.48%	128,056	(5,645)	3.48%	128,056	(5,645)	0
363.00	Purification Eq.	3,984,039	3.14%	125,099	2.63%	104,630	(20,469)	2.63%	104,630	(20,469)	0
364.00	Transportation EQ.	970,581	3.21%	31,156	2.32%	22,562	(8,594)	2.32%	22,562	(8,594)	0
TOTAL OTHER STORAGE PLANT		<u>12,793,443</u>	<u>3.20%</u>	<u>408,806</u>	<u>2.81%</u>	<u>359,095</u>	<u>(49,711)</u>	<u>2.81%</u>	<u>359,095</u>	<u>(49,711)</u>	<u>0</u>
DISTRIBUTION PLANT											
374.20	Easements	5,872,232	2.01%	118,032	1.58%	92,820	(25,212)	1.58%	92,820	(25,212)	0
374.30	Easements - From Transmission	7,998,816	2.01%	160,776	1.45%	116,258	(44,518)	1.45%	116,258	(44,518)	0
375.00	Struct. & Improv.	36,537,812	2.19%	800,178	2.53%	925,716	125,538	2.53%	925,716	125,538	0

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Account	Description	9/30/16 Investment	Current Approved		PSE Proposed			Public Counsel Proposed			
			Accrual Rate	Accrual Amount	Accrual Rate	Accrual Amount	Difference from Current	Accrual Rate	Accrual Amount	Difference from Current	Difference from Company
	A	B	C	D	E	F	G	H	I	J	K
NATURAL GAS PLANT											
376.20	Mains - Plastic	1,180,051,442	2.77%	32,687,425	2.44%	28,829,320	(3,858,105)	1.82%	21,508,468	(11,178,957)	(7,320,852)
376.40	Mains - Wrapped Steel	536,417,722	3.27%	17,540,860	2.21%	11,880,313	(5,660,547)	1.58%	8,475,142	(9,065,718)	(3,405,171)
376.50	Mains - Cathodic Protection	35,642,749	1.63%	580,977	3.58%	1,277,060	696,083	3.58%	1,277,060	696,083	0
378.00	Measuring & Regulating Station Eq.	109,594,096	4.17%	4,570,074	4.13%	4,521,142	(48,932)	3.11%	3,410,303	(1,159,771)	(1,110,839)
380.10	Services - Cathodic Protection	20,729,199	5.18%	1,073,772	3.51%	727,096	(346,676)	3.51%	727,096	(346,676)	0
380.20	Services - Plastic	962,277,703	4.58%	44,072,319	3.20%	30,744,906	(13,327,413)	2.82%	27,129,632	(16,942,687)	(3,615,274)
380.30	Services - Wrapped Steel	37,555,624	4.58%	1,720,048	3.94%	1,479,341	(240,707)	3.26%	1,224,827	(495,221)	(254,514)
381.00	Meters	79,272,362	2.73%	2,164,135	4.07%	3,224,183	1,060,048	4.07%	3,224,183	1,060,048	0
382.00	Meter Installations	165,961,350	2.40%	3,983,072	2.25%	3,735,405	(247,667)	2.25%	3,735,405	(247,667)	0
383.00	House Regulators	16,689,215	2.41%	402,210	1.44%	240,310	(161,900)	1.44%	240,310	(161,900)	0
384.00	House Regulator Installations	83,183,112	2.46%	2,046,305	1.81%	1,504,419	(541,886)	1.81%	1,504,419	(541,886)	0
385.00	Industrial Measuring & Regulating Station Eq.	38,074,912	3.91%	1,488,729	6.85%	2,608,935	1,120,206	6.85%	2,608,935	1,120,206	0
386.00	Residential & Commercial Water Heaters & Conversion Burners										
	Fully Accrued	16,795,704	19.83%	3,329,887	0.00%	0	(3,329,887)	0.00%	0	(3,329,887)	0
	Amortized	10,445,838	19.83%	2,070,974	10.00%	1,044,955	(1,026,019)	10.00%	1,044,955	(1,026,019)	0
	<i>Total Residential & Commercial Water Heaters & Conversion Burne</i>	<i>27,241,542</i>	<i>19.83%</i>	<i>5,400,861</i>	<i>3.84%</i>	<i>1,044,955</i>	<i>(4,355,906)</i>	<i>3.84%</i>	<i>1,044,955</i>	<i>(4,355,906)</i>	<i>0</i>
387.00	Other Equipment	5,758,986	2.66%	153,189	12.05%	694,087	540,898	12.05%	694,087	540,898	0
TOTAL DISTRIBUTION PLANT		3,348,858,872	3.55%	118,962,961	2.80%	93,646,266	(25,316,695)	2.33%	77,939,616	(41,023,345)	(15,706,650)
GENERAL PLANT											
390.00	Struct. & Improv.	2,445,500	89.59%	2,190,923	2.78%	67,937	(2,122,986)	2.78%	67,937	(2,122,986)	0
391.10	Office Furniture & Equipment										
	Fully Accrued	3,282,777	5.00%	164,139	0.00%	0	(164,139)	0.00%	0	(164,139)	0
	Amortized	3,172,210	5.00%	158,611	5.00%	158,590	(21)	5.00%	158,590	(21)	0
	<i>Total Office Furniture & Equipment</i>	<i>6,454,987</i>	<i>5.00%</i>	<i>322,749</i>	<i>2.46%</i>	<i>158,590</i>	<i>(164,159)</i>	<i>2.46%</i>	<i>158,590</i>	<i>(164,159)</i>	<i>0</i>
391.20	Office Furniture & Equipment - Computers	186,639	20.00%	37,328	20.00%	37,331	3	20.00%	37,331	3	0
392.00	Transportation Eq.	6,312,129	9.00%	568,092	4.53%	285,990	(282,102)	4.53%	285,990	(282,102)	0
393.00	Stores Eq.	50,148	5.00%	2,507	0.00%	0	(2,507)	0.00%	0	(2,507)	0
394.00	Tools, Shop, & Garage Eq.										
	Fully Accrued	3,648,171	5.00%	182,409	0.00%	0	(182,409)	0.00%	0	(182,409)	0
	Amortized	7,514,502	5.00%	375,725	5.00%	376,013	288	5.00%	376,013	288	0
	<i>Total Tools, Shop, & Garage Eq.</i>	<i>11,162,673</i>	<i>5.00%</i>	<i>558,134</i>	<i>3.37%</i>	<i>376,013</i>	<i>(182,121)</i>	<i>3.37%</i>	<i>376,013</i>	<i>(182,121)</i>	<i>0</i>
395.00	Laboratory Eq.										
	Fully Accrued	22,161	5.00%	1,108	0.00%	0	(1,108)	0.00%	0	(1,108)	0
	Amortized	2,830,609	5.00%	141,530	5.00%	141,512	(18)	5.00%	141,512	(18)	0
	<i>Total Laboratory Eq.</i>	<i>2,852,770</i>	<i>5.00%</i>	<i>142,639</i>	<i>4.96%</i>	<i>141,512</i>	<i>(1,127)</i>	<i>4.96%</i>	<i>141,512</i>	<i>(1,127)</i>	<i>0</i>

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A	B	C	D	E	F	G	H	I	J	K	
NATURAL GAS PLANT											
396.00	Power Operated Eq.	484,658	6.00%	29,079	6.43%	31,151	2,072	6.43%	31,151	2,072	0
397.00	Communication Eq.										
	Fully Accrued	3,740,400	6.67%	249,485	0.00%	0	(249,485)	0.00%	0	(249,485)	0
	Amortized	1,317,656	6.67%	87,888	6.67%	87,932	44	6.67%	87,932	44	0
	Total Communication Eq.	5,058,056	6.67%	337,372	1.74%	87,932	(249,440)	1.74%	87,932	(249,440)	0
398.00	Misc. Eq.										
	Fully Accrued	60,682	6.67%	4,047	0.00%	0	(4,047)	0.00%	0	(4,047)	0
	Amortized	155,624	6.67%	10,380	6.67%	10,375	(5)	6.67%	10,375	(5)	0
	Total Misc. Eq.	216,306	6.67%	14,428	4.80%	10,375	(4,053)	4.80%	10,375	(4,053)	0
TOTAL GENERAL PLANT		35,223,867	11.93%	4,203,251	3.40%	1,196,831	(3,006,420)	3.40%	1,196,831	(3,006,420)	0
UNRECOVERED RESERVE TO BE AMORTIZED											
386.00	Residential & Commercial Water Heaters & Conversion Burners	0		0		(411,818)	(411,818)		(411,818)	(411,818)	0
391.10	Office Furniture & Equipment	0		0		292,550	292,550		292,550	292,550	0
391.20	Office Furniture & Equipment - Computers	0		0		(8,677)	(8,677)		(8,677)	(8,677)	0
393.00	Stores Eq.	0		0		4,112	4,112		4,112	4,112	0
394.00	Tools, Shop, & Garage Eq.	0		0		339,277	339,277		339,277	339,277	0
395.00	Laboratory Eq.	0		0		46,743	46,743		46,743	46,743	0
397.00	Communication Eq.	0		0		296,313	296,313		296,313	296,313	0
398.00	Misc. Eq.	0		0		7,648	7,648		7,648	7,648	0
TOTAL UNRECOVERED RESERVE TO BE AMORTIZED		0	0.00%	0	0.00%	566,148	566,148	0.00%	566,148	566,148	0
TOTAL DEPRECIABLE GAS PLANT		3,445,782,207	3.61%	124,499,678	2.81%	96,859,458	(27,640,220)	2.36%	81,152,808	(43,346,870)	(15,706,650)

Puget Sound Energy - Washington
 Public Counsel Calculation of Depreciation Rates
 As of September 30, 2016

Account	Description	9/30/16 Investment	9/30/16 Book Reserve	Percent Reserve	Future Net Salvage Percent	Net Plant to be Recovered	Rem Life	Total Annual	
	A	B	B					Rate	Accrual
<u>NATURAL GAS PLANT</u>									
MANUFACTURED GAS PRODUCTION PLANT									
305.00	Struct. & Improv.								
	Dieringer	43,407	40,577	93.48%	0%	2,830	4.7	1.39%	602
	Swarr	465,331	448,227	96.32%	0%	17,104	20.5	0.18%	834
	<i>Total Struct. & Improv.</i>	<u>508,737</u>	<u>488,804</u>	<u>96.08%</u>		<u>19,933</u>	<u>13.9</u>	<u>0.28%</u>	<u>1,436</u>
311.00	Liquefied Petroleum Gas Eq.								
	Dieringer	685,183	693,989	101.29%	-5%	25,453	4.7	0.79%	5,415
	Swarr	5,385,099	5,056,390	93.90%	-5%	597,964	20.3	0.55%	29,456
	<i>Total Liquefied Petroleum Gas Eq.</i>	<u>6,070,282</u>	<u>5,750,379</u>	<u>94.73%</u>		<u>623,417</u>	<u>17.9</u>	<u>0.57%</u>	<u>34,872</u>
320.00	Other Eq.	4,853	771	15.88%	0%	4,082	16.9	4.98%	242
	TOTAL MANUFACTURED GAS PRODUCTION PLANT	<u>6,583,872</u>	<u>6,239,954</u>	<u>94.78%</u>		<u>647,433</u>	<u>17.7</u>	<u>0.56%</u>	<u>36,550</u>
UNDERGROUND STORAGE PLANT									
350.30	Easements	33,641	4,128	12.27%	0%	29,513	26.8	3.27%	1,101
351.10	Struct. & Improv. - Wells	230,122	176,869	76.86%	-5%	64,759	17.2	1.64%	3,765
351.20	Struct. & Improv. - Compressor Stations	469,567	206,697	44.02%	-5%	286,349	24.3	2.51%	11,784
351.30	Struct. & Improv. - Meas. & Reg. Eq.	2,245	1,742	77.62%	-5%	615	15.0	1.83%	41
351.40	Struct. & Improv. - Other	134,362	57,630	42.89%	-5%	83,450	22.2	2.80%	3,759
352.00	Wells	11,293,926	6,644,223	58.83%	-5%	5,214,399	25.6	1.80%	203,687
352.20	Reservoirs	1,757,701	1,155,812	65.76%	-5%	689,775	26.3	1.49%	26,227
352.30	Non-Recoverable Natural Gas	4,185,431	2,075,387	49.59%	0%	2,110,044	26.8	1.88%	78,733
353.00	Lines	2,676,181	1,677,916	62.70%	-20%	1,533,502	25.5	2.25%	60,137
354.00	Compressor Station Eq.	17,969,110	6,442,890	35.86%	-10%	13,323,131	24.2	3.06%	550,543
355.00	Measuring & Regulating Eq.	530,739	247,504	46.63%	-5%	309,772	13.9	4.20%	22,286
356.00	Purification Eq.	2,662,647	1,060,024	39.81%	-5%	1,735,756	23.9	2.73%	72,626
357.00	Other Eq.	376,480	27,304	7.25%	0%	349,176	17.7	5.24%	19,727
	TOTAL UNDERGROUND STORAGE PLANT	<u>42,322,153</u>	<u>19,778,125</u>	<u>46.73%</u>		<u>25,730,240</u>	<u>24.4</u>	<u>2.49%</u>	<u>1,054,417</u>
OTHER STORAGE PLANT									
361.00	Struct. & Improv.	4,155,602	1,470,839	35.39%	0%	2,684,763	25.9	2.49%	103,659
362.00	Gas Holders	3,683,221	1,315,578	35.72%	-20%	3,104,288	24.2	3.48%	128,276
363.00	Purification Eq.	3,984,039	1,726,879	43.34%	-5%	2,456,361	23.5	2.62%	104,526
364.00	Transportation Eq.	970,581	584,041	60.17%	10%	289,481	12.8	2.33%	22,616
	TOTAL OTHER STORAGE PLANT	<u>12,793,443</u>	<u>5,097,338</u>	<u>39.84%</u>		<u>8,534,894</u>	<u>23.8</u>	<u>2.81%</u>	<u>359,077</u>

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	A	B	B					Rate	Accrual
<u>NATURAL GAS PLANT</u>									
DISTRIBUTION PLANT									
374.20	Easements	5,872,232	119,065	2.03%	0%	5,753,167	62.0	1.58%	92,793
374.30	Easements - From Transmission	7,998,816	1,728,529	21.61%	0%	6,270,286	53.9	1.45%	116,332
375.00	Struct. & Improv.	36,537,812	5,426,316	14.85%	-5%	32,938,387	35.6	2.53%	925,236
376.20	Mains - Plastic	1,180,051,442	377,202,716	31.96%	-20%	1,038,859,013	48.3	1.82%	21,508,468
376.40	Mains - Wrapped Steel	536,417,722	244,522,091	45.58%	-20%	399,179,176	47.1	1.58%	8,475,142
376.50	Mains - Cathodic Protection	35,642,749	10,464,707	29.36%	0%	25,178,041	19.7	3.59%	1,278,073
378.00	Measuring & Regulating Station Eq.	109,594,096	31,250,009	28.51%	-20%	100,262,906	29.4	3.11%	3,410,303
380.10	Services - Cathodic Protection	20,729,199	6,117,304	29.51%	0%	14,611,895	20.1	3.51%	726,960
380.20	Services - Plastic	962,277,703	459,884,967	47.79%	-60%	1,079,759,358	39.8	2.82%	27,129,632
380.30	Services - Wrapped Steel	37,555,624	33,265,287	88.58%	-60%	26,823,711	21.9	3.26%	1,224,827
381.00	Meters	79,272,362	20,328,092	25.64%	-25%	78,762,360	24.4	4.07%	3,227,966
382.00	Meter Installations	165,961,350	45,732,149	27.56%	-10%	136,825,335	36.6	2.25%	3,738,397
383.00	House Regulators	16,689,215	7,624,423	45.68%	0%	9,064,792	37.7	1.44%	240,445
384.00	House Regulator Installations	83,183,112	25,636,636	30.82%	0%	57,546,476	38.3	1.81%	1,502,519
385.00	Industrial Measuring & Regulating Station Eq.	38,074,912	1,544,640	4.06%	-10%	40,337,763	15.5	6.84%	2,602,436
386.00	Residential & Commercial Water Heaters & Conversion Burners								
	Fully Accrued	16,795,704	16,795,704	100.00%	0%	(0)	0.0	0.00%	0
	Amortized	10,445,838	3,075,000	29.44%	0%	7,370,838	7.1	10.00%	1,044,584
	<i>Total Residential & Commercial Water Heaters & Conversion Burner</i>	<u>27,241,542</u>	<u>19,870,704</u>	<u>72.94%</u>		<u>7,370,838</u>	<u>7.1</u>	<u>3.83%</u>	<u>1,044,584</u>
387.00	Other Equipment	5,758,986	77,866	1.35%	0%	5,681,120	8.2	12.03%	692,820
TOTAL DISTRIBUTION PLANT		<u>3,348,858,872</u>	<u>1,290,795,502</u>	<u>38.54%</u>		<u>3,065,224,625</u>	<u>39.3</u>	<u>2.33%</u>	<u>77,936,932</u>
GENERAL PLANT									
390.00	Struct. & Improv.	2,445,500	900,401	36.82%	0%	1,545,098	22.7	2.78%	68,066
391.10	Office Furniture & Equipment								
	Fully Accrued	3,282,777	3,282,777	100.00%	0%	0	0.0	0.00%	0
	Amortized	3,172,210	710,000	22.38%	0%	2,462,210	15.5	5.00%	158,611
	<i>Total Office Furniture & Equipment</i>	<u>6,454,987</u>	<u>3,992,777</u>	<u>61.86%</u>		<u>2,462,210</u>	<u>15.5</u>	<u>2.46%</u>	<u>158,611</u>
391.20	Office Furniture & Equipment - Computers	186,639	113,060	60.58%	0%	73,579	2.0	20.00%	37,328
392.00	Transportation Eq.	6,312,129	4,055,190	64.24%	10%	1,625,726	5.7	4.52%	285,215
393.00	Stores Eq.	50,148	50,148	100.00%	0%	0	0.0	0.00%	0
394.00	Tools, Shop, & Garage Eq.								
	Fully Accrued	3,648,171	3,648,171	100.00%	0%	0	0.0	0.00%	0

Puget Sound Energy - Washington
 Public Counsel Calculation of Depreciation Rates
 As of September 30, 2016

Account	Description	9/30/16 Investment	9/30/16 Book Reserve	Percent Reserve	Future Net Salvage Percent	Net Plant to be Recovered	Rem Life	Total Annual		
	A	B	B					Rate	Accrual	
<u>NATURAL GAS PLANT</u>										
	Amortized	7,514,502	4,016,000	53.44%	0%	3,498,502	9.3	5.00%	375,725	
	<i>Total Tools, Shop, & Garage Eq.</i>	11,162,673	7,664,171	68.66%		3,498,502	9.3	3.37%	375,725	
395.00	Laboratory Eq.									
	Fully Accrued	22,161	22,161	100.00%	0%	0	0.0	0.00%	0	
	Amortized	2,830,609	1,326,554	46.86%	0%	1,504,055	10.6	5.00%	141,530	
	<i>Total Laboratory Eq.</i>	2,852,770	1,348,715	47.28%		1,504,055	10.6	4.96%	141,530	
396.00	Power Operated Eq.	484,658	301,721	62.25%	10%	134,471	4.3	6.45%	31,272	
397.00	Communication Eq.									
	Fully Accrued	3,740,400	3,740,400	100.00%	0%	0	0.0	0.00%	0	
	Amortized	1,317,656	405,000	30.74%	0%	912,656	10.4	6.67%	87,888	
	<i>Total Communication Eq.</i>	5,058,056	4,145,400	81.96%		912,656	10.4	1.74%	87,888	
398.00	Misc. Eq.									
	Fully Accrued	60,682	60,682	100.00%	0%	0	0.0	0.00%	0	
	Amortized	155,624	54,926	35.29%	0%	100,698	9.7	6.67%	10,380	
	<i>Total Misc. Eq.</i>	216,306	115,608	53.45%		100,698	9.7	4.80%	10,380	
TOTAL GENERAL PLANT		35,223,867	22,687,192	64.41%		11,856,996	9.9	3.40%	1,196,015	
UNRECOVERED RESERVE TO BE AMORTIZED										
386.00	Residential & Commercial Water Heaters & Conversion Burners	0	2,059,092				5.0		(411,818)	
391.10	Office Furniture & Equipment	0	(1,462,752)				5.0		292,550	
391.20	Office Furniture & Equipment - Computers	0	43,387				5.0		(8,677)	
393.00	Stores Eq.	0	(20,560)				5.0		4,112	
394.00	Tools, Shop, & Garage Eq.	0	(1,696,387)				5.0		339,277	
395.00	Laboratory Eq.	0	(233,715)				5.0		46,743	
397.00	Communication Eq.	0	(1,481,563)				5.0		296,313	
398.00	Misc. Eq.	0	(38,242)				5.0		7,648	
TOTAL UNRECOVERED RESERVE TO BE AMORTIZED		0	(2,830,740)			0			566,148	
TOTAL DEPRECIABLE GAS PLANT		3,445,782,207	1,341,767,371	38.94%		3,111,994,188	38.3	2.36%	81,149,139	

Puget Sound Energy - Washington
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Account	Description	Current			PSE Proposed					Public Counsel Proposed				
		Proj Life	Curve Shape	Future Net Salvage	AYFR	Proj Life	Avg Curve Shape	Future Rem Life	Net Salvage	AYFR	Proj Life	Avg Curve Shape	Future Rem Life	Net Salvage
A														
<u>NATURAL GAS PLANT</u>														
MANUFACTURED GAS PRODUCTION PLANT														
305.00	Struct. & Improv. Dieringer	50	R4	-5.00%	06-2021	60	R4	4.7	0%	06-2021	60	R4	4.7	0%
	Swarr	50	R4	-5.00%	06-2037	60	R4	20.5	0%	06-2037	60	R4	20.5	0%
311.00	Liquefied Petroleum Gas Eq. Dieringer	50	R4	-10.00%	06-2021	60	R4	4.7	-5%	06-2021	60	R4	4.7	-5%
	Swarr	50	R4	-10.00%	06-2037	60	R4	20.3	-5%	06-2037	60	R4	20.3	-5%
320.00	Other Eq.	25	R4	0.00%	06-2037	35	S4	16.9	0%	06-2037	35	S4	16.9	0%
UNDERGROUND STORAGE PLANT														
350.30	Easements				06-2043	SQUARE	26.8	0%	06-2043	SQUARE	26.8	0%		
351.10	Struct. & Improv. - Wells	50	R3	-10.00%	06-2043	55	R4	17.2	-5%	06-2043	55	R4	17.2	-5%
351.20	Struct. & Improv. - Compressor Stations	50	R3	-10.00%	06-2043	55	R4	24.3	-5%	06-2043	55	R4	24.3	-5%
351.30	Struct. & Improv. - Meas. & Reg. Eq.	45	R3	-10.00%	06-2043	55	R4	15.0	-5%	06-2043	55	R4	15.0	-5%
351.40	Struct. & Improv. - Other	45	R3	-10.00%	06-2043	50	S1.5	22.2	-5%	06-2043	50	S1.5	22.2	-5%
352.00	Wells	60	R4	-15.00%	06-2043	60	R4	25.6	-5%	06-2043	60	R4	25.6	-5%
352.20	Reservoirs	60	R4	-15.00%	06-2043	60	R4	26.3	-5%	06-2043	60	R4	26.3	-5%
352.30	Non-Recoverable Natural Gas	50	SQ	0.00%	06-2043	SQUARE	26.8	0%	06-2043	SQUARE	26.8	0%		
353.00	Lines	50	R3	-20.00%	06-2043	55	R4	25.5	-20%	06-2043	55	R4	25.5	-20%
354.00	Compressor Station Eq.	40	R3	-10.00%	06-2043	45	R3	24.2	-10%	06-2043	45	R3	24.2	-10%
355.00	Measuring & Regulating Eq.	40	R2	-10.00%	06-2043	25	L2	13.9	-5%	06-2043	25	L2	13.9	-5%
356.00	Purification Eq.	40	R2	-5.00%	06-2043	45	R3	23.9	-5%	06-2043	45	R3	23.9	-5%
357.00	Other Eq.	25	R3	0.00%	06-2043	30	S0	17.7	0%	06-2043	30	S0	17.7	0%
OTHER STORAGE PLANT														
361.00	Struct. & Improv.	45	R3	0.00%	06-2044	50	R3	25.9	0%	06-2044	50	R3	25.9	0%
362.00	Gas Holders	40	S3	-20.00%	06-2044	40	S3	24.2	-20%	06-2044	40	S3	24.2	-20%
363.00	Purification Eq.	40	R2	-5.00%	06-2044	40	R2.5	23.5	-5%	06-2044	40	R2.5	23.5	-5%
364.00	Transportation EQ.	25	L2	10.00%	06-2044	25	L3	12.8	10%	06-2044	25	L3	12.8	10%
DISTRIBUTION PLANT														
374.20	Easements	50	SQ	0.00%		65	R4	62.0	0%		65	R4	62.0	0%
374.30	Easements - From Transmission	50	SQ	0.00%		65	R4	53.9	0%		65	R4	53.9	0%
375.00	Struct. & Improv.	45	R3	-5.00%		45	R3	35.6	-5%		45	R3	35.6	-5%
376.20	Mains - Plastic	50	R4	-35.00%		60	R3	48.3	-50%		60	R3	48.3	-20%
376.40	Mains - Wrapped Steel	50	R4	-50.00%		60	R2	47.1	-50%		60	R2	47.1	-20%
376.50	Mains - Cathodic Protection		SQ	-7.00%		30	S2.5	19.7	0%		30	S2.5	19.7	0%
378.00	Measuring & Regulating Station Eq.	30	R1.5	-20.00%		39	S0.5	29.4	-50%		39	S0.5	29.4	-20%
380.10	Services - Cathodic Protection		SQ	-13.00%		30	S2.5	20.1	0%		30	S2.5	20.1	0%
380.20	Services - Plastic	40	R2.5	-75.00%		50	R2	39.8	-75%		50	R2	39.8	-60%

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Account	Description	Current			PSE Proposed				Public Counsel Proposed					
		Proj Life	lowa Curve Shape	Future Net Salvage	AYFR	Proj Life	lowa Curve Shape	Avg Rem Life	Future Net Salvage	AYFR	Proj Life	lowa Curve Shape	Avg Rem Life	Future Net Salvage
A														
<u>NATURAL GAS PLANT</u>														
380.30	Services - Wrapped Steel	40	R2.5	-75.00%		50	R2	21.9	-75%		50	R2	21.9	-60%
381.00	Meters	35	R3	0.00%		39	R2.5	24.4	-25%		39	R2.5	24.4	-25%
382.00	Meter Installations	40	R2.5	0.00%		47	S1	36.6	-10%		47	S1	36.6	-10%
383.00	House Regulators	40	R4	-10.00%		50	R3	37.7	0%		50	R3	37.7	0%
384.00	House Regulator Installations	40	R4	0.00%		50	R3	38.3	0%		50	R3	38.3	0%
385.00	Industrial Measuring & Regulating Station Eq.	30	R2.5	-10.00%		25	R0.5	15.5	-10%		25	R0.5	15.5	-10%
386.00	Residential & Commercial Water Heaters & Conversion Burners													
	Fully Accrued			0.00%		FULLY ACCRUE		0.0	0%		FULLY ACCRUE		0.0	0%
	Amortized			0.00%		10	SQ	7.1	0%		10	SQ	7.1	0%
387.00	Other Equipment	25	R3	0.00%		12	L1	8.2	0%		12	L1	8.2	0%
GENERAL PLANT														
390.00	Struct. & Improv.	35	R4	-5.00%		40	R1.5	22.7	0%		40	R1.5	22.7	0%
391.10	Office Furniture & Equipment													
	Fully Accrued	20	SQ	0.00%		FULLY ACCRUE		0.0	0%		FULLY ACCRUE		0.0	0%
	Amortized	20	SQ	0.00%		20	SQ	15.5	0%		20	SQ	15.5	0%
391.20	Office Furniture & Equipment - Computers	5	SQ	0.00%		5	SQ	2.0	0%		5	SQ	2.0	0%
392.00	Transportation Eq.	10	SQ	10.00%		12	L3	5.7	10%		12	L3	5.7	10%
393.00	Stores Eq.	20	SQ	0.00%		FULLY ACCRUE		0.0	0%		FULLY ACCRUE		0.0	0%
394.00	Tools, Shop, & Garage Eq.													
	Fully Accrued	20	SQ	0.00%		FULLY ACCRUE		0.0	0%		FULLY ACCRUE		0.0	0%
	Amortized	20	SQ	0.00%		20	SQ	9.3	0%		20	SQ	9.3	0%
395.00	Laboratory Eq.													
	Fully Accrued	20	SQ	0.00%		FULLY ACCRUE		0.0	0%		FULLY ACCRUE		0.0	0%
	Amortized	20	SQ	0.00%		20	SQ	10.6	0%		20	SQ	10.6	0%
396.00	Power Operated Eq.	15	SQ	10.00%		14	L3	4.3	10%		14	L3	4.3	10%
397.00	Communication Eq.													
	Fully Accrued	15	SQ	0.00%		FULLY ACCRUE		0.0	0%		FULLY ACCRUE		0.0	0%
	Amortized	15	SQ	0.00%		15	SQ	10.4	0%		15	SQ	10.4	0%
398.00	Misc. Eq.													
	Fully Accrued	15	SQ	0.00%		FULLY ACCRUE		0.0	0%		FULLY ACCRUE		0.0	0%
	Amortized	15	SQ	0.00%		15	SQ	9.7	0%		15	SQ	9.7	0%