

**Exh. RMM-3
Dockets UE-220066, UG-220067,
UG-210918
Witness: Roxie M. McCullar**

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

PUGET SOUND ENERGY,

Respondent.

**DOCKETS UE-220066, UG-220067,
UG-210918 (consolidated)**

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 TO TESTIMONY OF

ROXIE M. McCULLAR

**ON BEHALF OF STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

*Comparison of Current Approved, PSE Proposed, and Staff Proposed
Accrual Rate and Annual Accrual Amounts*

July 28, 2022

SUMMARY OF ORIGINAL COST, PROPOSED ACCRUAL RATES, AND ANNUAL ACCRUAL AMOUNTS

Function	Original Cost as of June 30, 2021	Current Approved		PSE Proposed			Staff Proposed			Difference from PSE Proposed
		Accrual Rate	Accrual Amount	Accrual Rate	Accrual Amount	Difference from Current	Accrual Rate	Accrual Amount	Difference from Current	
Electric Plant										
Steam Production Plant	999,531,476	4.87%	48,683,637	4.22%	42,169,300	(6,514,337)	4.22%	42,169,300	(6,514,337)	0
Hydro Production Plant	727,206,025	2.68%	19,504,729	2.72%	19,766,926	262,197	2.72%	19,766,926	262,197	0
Other Production Plant	1,943,858,723	4.21%	81,926,131	4.75%	92,293,725	10,367,594	4.75%	92,293,725	10,367,594	0
Transmission Plant	1,643,218,305	2.27%	37,238,912	2.11%	34,717,774	(2,521,138)	2.11%	34,717,774	(2,521,138)	0
Distribution Plant	4,443,046,463	3.26%	144,749,758	3.30%	146,672,360	1,922,602	3.26%	144,821,533	71,775	(1,850,827)
General Plant	237,893,464	6.37%	15,149,567	6.46%	15,363,778	214,211	6.46%	15,363,778	214,211	0
Total Electric Plant	9,994,754,455	3.47%	347,252,734	3.51%	350,983,863	3,731,129	3.49%	349,133,036	1,880,302	(1,850,827)
Gas Plant										
Underground Storage Plant	53,768,438	2.51%	1,348,076	3.35%	1,803,742	455,666	3.35%	1,803,742	455,666	0
Other Storage Plant	12,793,443	2.81%	359,363	2.62%	335,281	(24,082)	2.62%	335,281	(24,082)	0
Distribution Plant	4,391,416,969	2.83%	124,195,387	3.22%	141,305,842	17,110,455	3.01%	132,190,600	7,995,213	(9,115,242)
General Plant	40,805,151	4.77%	1,944,665	4.58%	1,869,624	(75,041)	4.58%	1,869,624	(75,041)	0
Total Gas Plant	4,498,784,001	2.84%	127,847,491	3.23%	145,314,489	17,466,998	3.03%	136,199,247	8,351,756	(9,115,242)
Common Plant										
General Plant	375,183,118	7.23%	27,112,182	7.47%	28,018,977	906,795	7.47%	28,018,977	906,795	0
Total Common Plant	375,183,118	7.23%	27,112,182	7.47%	28,018,977	906,795	7.47%	28,018,977	906,795	0
TOTAL	14,868,721,574	3.38%	502,212,407	3.53%	524,317,329	22,104,922	3.45%	513,351,260	11,138,853	(10,966,068)

Sources:

PSE Proposed Electric Depreciation Rates from Exh. NWA-4. (Exh. SEF-1T at 118:21-23)

PSE Proposed Natural Gas and Common Depreciation Rates from Exh. NWA-3. (Exh. SEF-1T at 118:21-23)