

**EXHIBIT NO. \_\_\_(MRM-6)  
DOCKET NO. UE-11\_\_\_/UG-11\_\_\_  
2011 PSE GENERAL RATE CASE  
WITNESS: MATTHEW R. MARCELIA**

**BEFORE THE  
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,**

**Complainant,**

**v.**

**PUGET SOUND ENERGY, INC.,**

**Respondent.**

**Docket No. UE-11\_\_\_  
Docket No. UG-11\_\_\_**

**FIFTH EXHIBIT (NONCONFIDENTIAL) TO THE  
PREFILED DIRECT TESTIMONY OF  
MATTHEW R. MARCELIA  
ON BEHALF OF PUGET SOUND ENERGY, INC.**

**JUNE 13, 2011**

### Accounting Method Change for Retirements

1 Total Book/Tax Difference	Total	2010
2		
3 Gas	11,113,546	2,778,387
4 Electric	10,087,336	2,521,834
5 Total Retirements Change	<b>21,200,883</b>	<b>5,300,221</b>
6	for 12 months	
7		
8		
9		
10		

11 **ADIT in Test Year - ELECTRIC**

				Where is it?		
				ADIT 282		
				Cumulative	NOL 190	NOL 190
	481(a)	Depr	DIT			
12						
13	0		0		0	
14	0		0		0	
15	0		0		0	
16	925,440		323,904	323,904	(323,904)	(323,904)
17	308,480		107,968	431,872	(107,968)	(431,872)
18	(183,156)		(64,105)	367,767	64,105	(367,767)
19	210,153		73,553	441,321	(73,553)	(441,321)
20	210,153		73,553	514,874	(73,553)	(514,874)
21	210,153		73,553	588,428	(73,553)	(588,428)
22	210,153		73,553	661,981	(73,553)	(661,981)
23	210,153		73,553	735,535	(73,553)	(735,535)
24	210,153		73,553	809,088	(73,553)	(809,088)
25	210,153	(1,035,762)	(288,963)	520,125	288,963	(520,125)
26	2,521,834	(1,035,762)	520,125		(520,125)	

29 **ADIT in Test Year - GAS**

				Where is it?		
				ADIT 282		
				Cumulative	NOL 190	NOL 190
	Book/Tax Diff	Depr	DIT			
30						
31	0		0		0	
32	0		0		0	
33	0		0		0	
34	637,060		222,971	222,971	(222,971)	(222,971)
35	212,353		74,324	297,295	(74,324)	(297,295)
36	308,248		107,887	405,181	(107,887)	(405,181)
37	231,532		81,036	486,218	(81,036)	(486,218)
38	231,532		81,036	567,254	(81,036)	(567,254)
39	231,532		81,036	648,290	(81,036)	(648,290)
40	231,532		81,036	729,326	(81,036)	(729,326)
41	231,532		81,036	810,363	(81,036)	(810,363)
42	231,532		81,036	891,399	(81,036)	(891,399)
43	231,532	(2,022,307)	(626,771)	264,628	626,771	(264,628)
44	2,778,387	(2,022,307)	264,628		(264,628)	

45

### Accounting Method Change for Retirements

46

47 **ADIT in Test Year - Combined**

	Book/Tax Diff	Depr	DIT	Where is it?		
				ADIT 282 Cumulative	NOL 190	NOL 190 Cumulative
48						
49 December-09	0	0	0		0	
50 January-10	0	0	0		0	
51 February-10	0	0	0		0	
52 March-10	1,562,500	0	546,875	546,875	(546,875)	(546,875)
53 April-10	520,833	0	182,292	729,167	(182,292)	(729,167)
54 May-10	125,092	0	43,782	772,949	(43,782)	(772,949)
55 June-10	441,685	0	154,590	927,539	(154,590)	(927,539)
56 July-10	441,685	0	154,590	1,082,128	(154,590)	(1,082,128)
57 August-10	441,685	0	154,590	1,236,718	(154,590)	(1,236,718)
58 September-10	441,685	0	154,590	1,391,308	(154,590)	(1,391,308)
59 October-10	441,685	0	154,590	1,545,898	(154,590)	(1,545,898)
60 November-10	441,685	0	154,590	1,700,487	(154,590)	(1,700,487)
61 December-10	441,685	(3,058,069)	(915,734)	784,753	915,734	(784,753)
62 Total	5,300,220	(3,058,069)	784,753		(784,753)	

63