

BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,)	
)	DOCKETS UE-170033 and
Complainant,)	UG-170034 (Consolidated)
)	
v.)	
)	
PUGET SOUND ENERGY)	
)	
Respondent.)	
_____)	

EXHIBIT NO. BGM-6
PROPOSED AMORTIZATION SCHEDULE OF EARLY RETIREMENT COSTS

Colstrip Units 1 and 2 End of Life Amortization Schedule
(\$000)

Line	Year	Post Tax Rate of Return	Beg. Balance	Capital Additions Note 1	Net Salvage Exh. RJR-23	ADIT	Levelized Amortization	Pay-as-you- go Amort.	Carrying Charge	Ending Balance
1	2018	9.78%	101,681	-	\$457	2,386	(18,067)		4,228	90,685
2	2019	9.78%	90,685	-	\$2,315	2,386	(18,067)		4,548	81,867
3	2020	9.78%	81,867	-	\$9,072	2,386	(18,067)		4,447	79,705
4	2021	9.78%	79,705	-	\$8,066	2,386	(18,067)		4,292	76,383
5	2022	7.79%	76,383	-	\$13,804	2,386	(18,067)		3,514	78,020
6	2023	5.81%	78,020	-	\$7,603	2,386	(18,067)		2,486	72,428
7	2024	5.81%	72,428	-	\$2,570	2,386	(18,067)		2,177	61,494
8	2025	5.81%	61,494	-	\$2,634	2,386	(18,067)		1,862	50,309
9	2026	5.81%	50,309	-	\$2,700	2,386	(18,067)		1,539	38,867
10	2027	5.81%	38,867	-	\$2,119	2,386	(18,067)		1,190	26,494
11	2028	5.81%	26,494	-	\$2,172	2,386	(18,067)		832	13,818
12	2029	5.81%	13,818	-	\$1,863	2,386	(18,067)		(0)	(0)
13	2030	5.81%	(0)	-	\$1,910			(\$1,910)	(0)	(0)
14	2031	5.81%	(0)	-	\$1,957			(\$1,957)	(0)	(0)
15	2032	5.81%	(0)	-	\$2,006			(\$2,006)	(0)	(0)
16	2033	5.81%	(0)	-	\$2,057			(\$2,057)	(0)	(0)
17	2034	5.81%	(0)	-	\$2,108			(\$2,108)	(0)	(0)
18	2035	5.81%	(0)	-	\$2,161			(\$2,161)	(0)	(0)
19	2036	5.81%	(0)	-	\$2,215			(\$2,215)	(0)	(0)
20	2037	5.81%	(0)	-	\$2,270			(\$2,270)	(0)	(0)
21	2038	5.81%	(0)	-	\$2,327			(\$2,327)	(0)	(0)
22	2039	5.81%	(0)	-	\$2,151			(\$2,151)	(0)	(0)
23	2040	5.81%	(0)	-	\$2,205			(\$2,205)	(0)	(0)
24	2041	5.81%	(0)	-	\$2,260			(\$2,260)	(0)	(0)
25	2042	5.81%	(0)	-	\$2,317			(\$2,317)	(0)	(0)
26	2043	5.81%	(0)	-	\$2,375			(\$2,375)	(0)	(0)
27	2044	5.81%	(0)	-	\$2,434			(\$2,434)	(0)	(0)
28	2045	5.81%	(0)	-	\$2,495			(\$2,495)	(0)	(0)
29	2046	5.81%	(0)	-	\$2,557			(\$2,557)	(0)	(0)
30	2047	5.81%	(0)	-	\$2,621			(\$2,621)	(0)	(0)
31	2048	5.81%	(0)	-	\$2,687			(\$2,687)	(0)	(0)
32	2049	5.81%	(0)	-	\$532			(\$532)	(0)	(0)
33	2050	5.81%	(0)	-	\$545			(\$545)	(0)	(0)
34	2051	5.81%	(0)	-	\$558			(\$558)	(0)	(0)
35	2052	5.81%	(0)	-	\$0			\$0	(0)	(0)

Note 1: Capital additions would be transferred to the balance for recovered only if explicitly approved for inclusion by the Commission relative to the continued operation of the plant. This could be done through an annual filing.

Colstrip Units 1 and 2 End of Life Amortization Schedule
With 86.4% of production tax credit regulatory liability transferred to balance on Jan 1, 2018 (\$000)

Line	Year	Post Tax Rate of Return	Beg. Balance	Capital Additions Note 1	Net Salvage See Exh. RJR-22	ADIT	Levelized Amortization	Pay-as-you- go Amort.	Carrying Charge	Ending Balance
1	2018	9.78%	(68,609)	-	\$457	2,386	-	-	(3,216)	(68,982)
2	2019	9.78%	(68,982)	-	\$2,315	2,386	-	-	(3,143)	(67,424)
3	2020	9.78%	(67,424)	-	\$9,072	2,386	-	-	(2,737)	(58,702)
4	2021	9.78%	(58,702)	-	\$8,066	2,386	-	-	(2,359)	(50,610)
5	2022	7.79%	(50,610)	-	\$13,804	2,386	-	-	(1,341)	(35,760)
6	2023	5.81%	(35,760)	-	\$7,603	2,386	-	-	(748)	(26,519)
7	2024	5.81%	(26,519)	-	\$2,570	2,386	-	-	(626)	(22,190)
8	2025	5.81%	(22,190)	-	\$2,634	2,386	-	-	(498)	(17,668)
9	2026	5.81%	(17,668)	-	\$2,700	2,386	-	-	(365)	(12,947)
10	2027	5.81%	(12,947)	-	\$2,119	2,386	-	-	(245)	(8,687)
11	2028	5.81%	(8,687)	-	\$2,172	2,386	-	-	(120)	(4,249)
12	2029	5.81%	(4,249)	-	\$1,863	2,386	-	-	(0)	(0)
13	2030	5.81%	(0)	-	\$1,910	-	-	(\$1,910)	(0)	(0)
14	2031	5.81%	(0)	-	\$1,957	-	-	(\$1,957)	(0)	(0)
15	2032	5.81%	(0)	-	\$2,006	-	-	(\$2,006)	(0)	(0)
16	2033	5.81%	(0)	-	\$2,057	-	-	(\$2,057)	(0)	(0)
17	2034	5.81%	(0)	-	\$2,108	-	-	(\$2,108)	(0)	(0)
18	2035	5.81%	(0)	-	\$2,161	-	-	(\$2,161)	(0)	(0)
19	2036	5.81%	(0)	-	\$2,215	-	-	(\$2,215)	(0)	(0)
20	2037	5.81%	(0)	-	\$2,270	-	-	(\$2,270)	(0)	(0)
21	2038	5.81%	(0)	-	\$2,327	-	-	(\$2,327)	(0)	(0)
22	2039	5.81%	(0)	-	\$2,151	-	-	(\$2,151)	(0)	(0)
23	2040	5.81%	(0)	-	\$2,205	-	-	(\$2,205)	(0)	(0)
24	2041	5.81%	(0)	-	\$2,260	-	-	(\$2,260)	(0)	(0)
25	2042	5.81%	(0)	-	\$2,317	-	-	(\$2,317)	(0)	(0)
26	2043	5.81%	(0)	-	\$2,375	-	-	(\$2,375)	(0)	(0)
27	2044	5.81%	(0)	-	\$2,434	-	-	(\$2,434)	(0)	(0)
28	2045	5.81%	(0)	-	\$2,495	-	-	(\$2,495)	(0)	(0)
29	2046	5.81%	(0)	-	\$2,557	-	-	(\$2,557)	(0)	(0)
30	2047	5.81%	(0)	-	\$2,621	-	-	(\$2,621)	(0)	(0)
31	2048	5.81%	(0)	-	\$2,687	-	-	(\$2,687)	(0)	(0)
32	2049	5.81%	(0)	-	\$532	-	-	(\$532)	(0)	(0)
33	2050	5.81%	(0)	-	\$545	-	-	(\$545)	(0)	(0)
34	2051	5.81%	(0)	-	\$558	-	-	(\$558)	(0)	(0)
35	2052	5.81%	(0)	-	\$0	-	-	\$0	(0)	(0)

Note 1: Capital additions would be transferred to the balance for recovered only if explicitly approved for inclusion by the Commission relative to the continued operation of the plant. This could be done through an annual filing.

[From Response to ICNU Data Request No 102, Attach A](#)

Description	Balance	
Net Plant as of JULY 1, 2022 Before Additions	\$ 173,092,205	Summary 1q 2017
Net Plant New Additions	\$ 42,313,537	Forecasted Plant & Reserve
Deferred Taxes	(37,470,349)	Colstrip 1&2 Mod
Net Colstrip 1 and 2 Ratebase	\$ 177,935,393	

Mullins Calculation:		
Balance Transferred:		
Net Plant as of July 1, 2022	173,092,205	
Less: Asset Retirement Obligation & Land	(42,837,029)	
Total Before Deferred Taxes	130,255,176	
Deferred Tax Transfer*		
Approx Plant Balance 12/31/2017	156,198,018	
Approx Plant Balance 6/30/2022	131,261,344	
Ratio of Plant Transferred to EOL Acct	0.84	
Colstrip ADIT 12/1/2018	(34,071,650)	
Balance Transferred	(28,632,185)	
Annual of ADIT Balance Amortization (S/L 12yrs)	(2,386,015)	
* This was calculated based on the portion of the Jan 1, 2018 ADIT balance attributable to the portion of plant transferred to the end-of-life account. This balance is then reversed ratably increasing the end of life account balance ratably over the amortization period		

From Response to ICNU Data Request No 102, Attach A

Expected Colstrip Unit 1&2 NBV as of 3/31/2017

Period from April 2017 to July 1 2022 (note 5)

63.00 months

asset_loc	utility_account_id	Total (3/31/2017) GL Acct 10100651	Monthly Depreciation Expense	Total Depreciation Expense from Apr.17 to Jun.22 (GL Acct 10800061/71)		NBV on 07/1/2022
Colstrip 1 Stations : GNR-CL1	1310 E310 STM Land, Colstrip 1	28,925.39	N/A for Land			28,925.39
	1311 E311 STM Str/Impv, Colstrip 1	3,883,197.47	13,362.83	841,858.50		3,041,338.97
	1312 E312 STM Boiler, Colstrip 1	46,346,321.09	123,978.42	7,810,640.25		38,535,680.84
	1314 E314 STM Turbogen, Colstrip 1	18,754,577.45	56,552.50	3,562,807.50		15,191,769.95
	1315 E315 STM Accessory, Colstrip 1	2,806,366.71	5,646.42	355,724.25		2,450,642.46
	1316 E316 STM Misc, Colstrip 1	598,692.40	1,826.75	115,085.25		483,607.15
	1392 E392 GEN Trans Equip, Colstrip 1	51,450.90	615.00	38,745.00		12,705.90
	1394 E3940 GEN Tools, Colstrip 1	141,621.71	714.92	45,039.75		96,581.96
	1396 E396 GEN Power-Op Equip, Colstrip 1	123,091.46	758.92	47,811.75		75,279.71
Colstrip 1 Stations : GNR-CL1 Total		72,734,244.58	203,455.75	12,817,712.25		59,916,532.33
Colstrip 2 Stations : GNR-CL2	1310 E310 STM Land, Colstrip 2	28,925.39	N/A for Land			28,925.39
	1311 E311 STM Str/Impv, Colstrip 2	3,367,958.07	4,787.67	301,623.00		3,066,335.07
	1312 E312 STM Boiler, Colstrip 2	51,667,777.53	131,341.58	8,274,519.75		43,393,257.78
	1314 E314 STM Turbogen, Colstrip 2	21,779,631.85	65,135.58	4,103,541.75		17,676,090.10
	1315 E315 STM Accessory, Colstrip 2	2,740,666.51	4,665.58	293,931.75		2,446,734.76
	1316 E316 STM Misc, Colstrip 2	615,472.11	2,138.92	134,751.75		480,720.36
	1392 E392 GEN Trans Equip, Colstrip 2	51,450.90	615.00	38,745.00		12,705.90
	1394 E3940 GEN Tools, Colstrip 2	132,826.96	658.25	41,469.75		91,357.21
	1396 E396 GEN Power-Op Equip, Colstrip 2	130,157.25	758.92	47,811.75		82,345.50
Colstrip 2 Stations : GNR-CL2 Total		80,514,866.56	210,101.50	13,236,394.50		67,278,472.06
Colstrip Common 1 & 2 Stations : GNR	1310 E310 STM Land, Colstrip 1-2 Com	948,317.19	N/A for Land			948,317.19
	1311 E311 STM Str/Impv, Colstrip 1-2 Com	3,867,511.27	25,600.08	1,612,805.25		2,254,706.02
	1312 E312 STM Boiler, Colstrip 1-2 Com	821,215.86	6,393.67	402,801.00		418,414.86
	1314 E314 STM Turbogen, Colstrip 1-2 Com	214,198.49	3,941.00	248,283.00		-34,084.51
	1315 E315 STM Accessory, Colstrip 1-2 Cm	261,702.86	2,159.00	136,017.00		125,685.86
	1316 E316 STM Misc, Colstrip 1-2 Com	830,965.80	7,239.67	456,099.00		374,866.80
	1317 ARO - Colstrip 1&2 Ash Pond Capping	53,701,781.43	188,427.30	11,870,920.11		41,830,861.32
	1397 E397 Communication Equipment	2,936.70	35.59	2,242.39		694.31
(GIF) Colstrip Common 1 & 2 Stations	1350 E35099 (GIF) Easement, Colstrip 1-2	555.95	6.00	378.00		177.95
	1535 E3539 (GIF) Sta Eq, Colstrip 1-2	78,402.10	2,165.00	136,395.00		-57,992.90
	1354 E3549 (GIF) Twr/Fixt, Colstrip 1-2	8,176.48	123.00	7,749.00		427.48
	1355 E3559 (GIF) Poles, Colstrip 1-2	-9,969.60	123.00	7,749.00		-17,718.60
	1356 E3569 (GIF) O/H Cond, Colstrip 1-2	81,005.88	447.00	28,161.00		52,844.88
Colstrip Common 1 & 2 Stations : GNR-CL12		60,806,800.41	236,660.31	14,909,599.74		45,897,200.66
Colstrip 1&2 Total		214,055,911.55	650,217.56	40,963,706.49		173,092,205.06
	<i>Excluded. ARC</i>	<i>160,354,130.13</i>	<i>461,790.26</i>	<i>29,092,786.39</i>		<i>131,261,343.74</i>
	Depr Exp		7,802,610.76			

From Response to ICNU Data Request No 102, Attach A

Note

1. Land isn't depreciated (highlighted in Grey)
2. Negative book value is possible because PSE doesn't adjust the depreciation rate until approved by the WUTC.
3. Colstrip 1&2 ARC needs to be included from the estimated net investment calculation.
4. Colstrip 1&2 should be closed on or before July, 1 2022 based on the contract with Sierra Club.
5. ARC Depreciation Monthly Calculation: the end of depreciation life for ARC is December 2040 for Colstrip 1&2 because PSE hasn't received an authorization from WUTC. The termination date will be updated when PSE receive the updated information.

Remaining Life	285.00
ARC as of 03/2017	53,701,781.43
Monthly ARC Depreciation	188,427.30

6. February 2017 adjustment was only for the ARC correction. The additional addition of \$1.9M in January was not included in the calculation.

Colstrip 1

From The Company's Response to ICNU Data Request No 102, Attach A

Depreciation Expense & Reserve

	<u>Apr-17</u>	<u>May-17</u>	<u>Jun-17</u>	<u>Jul-17</u>	<u>Aug-17</u>	<u>Sep-17</u>	<u>Oct-17</u>	<u>Nov-17</u>	<u>Dec-17</u>			
E311	77	154	230	307	384	461	537	614	691			
E312	243	380	570	759	949	1,139	1,329	1,519	1,709			
E314	391	465	698	931	1,164	1,396	1,629	1,862	2,094			
E315	68	167	250	334	417	500	584	667	750			
E316	26	43	64	86	107	129	150	172	193			
E3171	339	217	325	434	542	651	759	867	976			
Total	1,144	1,425	2,138	2,850	3,563	4,276	4,988	5,701	6,414			
		2,569	3,563	4,988	6,414	7,839	9,264	10,689	12,115			
	<u>Jan-18</u>	<u>Feb-18</u>	<u>Mar-18</u>	<u>Apr-18</u>	<u>May-18</u>	<u>Jun-18</u>	<u>Jul-18</u>	<u>Aug-18</u>	<u>Sep-18</u>	<u>Oct-18</u>	<u>Nov-18</u>	<u>Dec-18</u>
E311	761	830	900	969	1,039	1,109	1,178	1,248	1,317	1,387	1,457	1,526
E312	2,405	2,625	2,845	3,065	3,285	3,505	3,725	3,945	4,165	4,385	4,606	4,826
E314	3,874	4,228	4,583	4,937	5,292	5,646	6,001	6,355	6,710	7,064	7,419	7,773
E315	671	733	794	855	917	978	1,040	1,101	1,163	1,224	1,285	1,347
E316	257	281	304	328	351	375	399	422	446	469	493	516
E3171	3,362	3,670	3,978	4,285	4,593	4,901	5,209	5,516	5,824	6,132	6,439	6,747
Total	11,330	12,366	13,403	14,440	15,477	16,514	17,551	18,588	19,625	20,661	21,698	22,735
	23,444	35,811	49,214	63,654	79,131	95,645	113,196	131,784	151,408	172,070	193,768	216,503
	<u>Jan-19</u>	<u>Feb-19</u>	<u>Mar-19</u>	<u>Apr-19</u>	<u>May-19</u>	<u>Jun-19</u>	<u>Jul-19</u>	<u>Aug-19</u>	<u>Sep-18</u>	<u>Oct-19</u>	<u>Nov-19</u>	<u>Dec-19</u>
E311	1,556	1,585	1,614	1,644	1,673	1,702	1,731	1,761	1,790	1,819	1,849	1,878
E312	4,918	5,011	5,104	5,196	5,289	5,382	5,475	5,567	5,660	5,753	5,845	5,938
E314	7,922	8,072	8,221	8,370	8,520	8,669	8,818	8,968	9,117	9,266	9,416	9,565
E315	1,373	1,399	1,424	1,450	1,476	1,502	1,528	1,554	1,580	1,606	1,631	1,657
E316	526	536	546	556	566	576	586	596	606	615	625	635
E3171	6,877	7,006	7,136	7,266	7,395	7,525	7,654	7,784	7,914	8,043	8,173	8,302
Total	23,172	23,609	24,045	24,482	24,919	25,356	25,792	26,229	26,666	27,103	27,539	27,976
	239,675	263,284	287,329	311,812	336,730	362,086	387,878	414,108	440,773	467,876	495,415	523,391

[From The Company's Response to ICNU Data Request No 102, Attach A](#)

Depreciation Expense & Reserve

	<u>Jan-20</u>	<u>Feb-20</u>	<u>Mar-20</u>	<u>Apr-20</u>	<u>May-20</u>	<u>Jun-20</u>	<u>Jul-20</u>	<u>Aug-20</u>	<u>Sep-20</u>	<u>Oct-20</u>	<u>Nov-20</u>	<u>Dec-20</u>
E311	1,969	2,061	2,152	2,243	2,335	2,426	2,517	2,609	2,700	2,791	2,883	2,974
E312	6,227	6,516	6,804	7,093	7,382	7,671	7,959	8,248	8,537	8,826	9,114	9,403
E314	10,030	10,495	10,960	11,425	11,890	12,356	12,821	13,286	13,751	14,216	14,681	15,146
E315	1,738	1,819	1,899	1,980	2,060	2,141	2,221	2,302	2,383	2,463	2,544	2,624
E316	666	697	728	759	790	821	852	882	913	944	975	1,006
E3171	8,706	9,110	9,514	9,917	10,321	10,725	11,129	11,532	11,936	12,340	12,744	13,147
Total	29,336	30,697	32,057	33,418	34,778	36,139	37,499	38,859	40,220	41,580	42,941	44,301
	552,728	583,425	615,482	648,900	683,678	719,816	757,315	796,175	836,395	877,975	920,915	965,216

	<u>Jan-21</u>	<u>Feb-21</u>	<u>Mar-21</u>	<u>Apr-21</u>	<u>May-21</u>	<u>Jun-21</u>	<u>Jul-21</u>	<u>Aug-21</u>	<u>Sep-21</u>	<u>Oct-21</u>	<u>Nov-21</u>	<u>Dec-21</u>
E311	3,053	3,133	3,212	3,292	3,371	3,450	3,530	3,609	3,689	3,768	3,847	3,927
E312	9,654	9,905	10,156	10,407	10,658	10,910	11,161	11,412	11,663	11,914	12,165	12,416
E314	15,551	15,955	16,360	16,764	17,168	17,573	17,977	18,382	18,786	19,191	19,595	19,999
E315	2,695	2,765	2,835	2,905	2,975	3,045	3,115	3,185	3,255	3,325	3,395	3,465
E316	1,033	1,060	1,087	1,113	1,140	1,167	1,194	1,221	1,248	1,275	1,302	1,328
E3171	13,498	13,849	14,200	14,551	14,902	15,254	15,605	15,956	16,307	16,658	17,009	17,360
Total	45,484	46,667	47,850	49,033	50,216	51,399	52,581	53,764	54,947	56,130	57,313	58,496
	1,010,700	1,057,367	1,105,217	1,154,250	1,204,465	1,255,864	1,308,445	1,362,210	1,417,157	1,473,287	1,530,600	1,589,096

	<u>Jan-22</u>	<u>Feb-22</u>	<u>Mar-22</u>	<u>Apr-22</u>	<u>May-22</u>	<u>Jun-22</u>	
E311	4,165	4,403	4,640	4,878	5,116	5,354	
E312	13,168	13,920	14,672	15,424	16,175	16,927	
E314	21,211	22,422	23,633	24,844	26,055	27,266	
E315	3,675	3,885	4,095	4,305	4,515	4,725	
E316	1,409	1,489	1,570	1,650	1,731	1,811	12 Months Ended
E3171	18,411	19,462	20,514	21,565	22,616	23,668	758,599
Total	62,038	65,581	69,123	72,666	76,208	79,751	
	1,651,135	1,716,716	1,785,839	1,858,505	1,934,713	2,014,463	

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PowerTax Depreciation Summary Forecast Report

Puget Sound Energy

Colstrip 1&2

Tax Year	Ending Book Balance	Accumulated Book Reserve	Book Depreciation	Net Book Basis	Ending Tax Balance	Accumulated Tax Reserve	Tax Depreciation	Net Tax Basis	Diff	Fed Rate	ADIT	Additional ADIT Due to Forecasted	
												Adds	Total ADIT
2016	301,988,527	146,986,234	4,530,789	155,002,293	284,534,201	226,083,388	8,823,071	58,450,813	(96,551,480)	35%	(33,793,018)		
2017	301,988,527	151,485,145	4,498,911	150,503,382	284,534,201	231,378,392	5,295,004	53,155,809	(97,347,573)	35%	(34,071,650)	(993,010)	(35,064,660)
2018	301,988,527	155,888,084	4,402,938	146,100,443	284,534,201	236,483,387	5,104,995	48,050,814	(98,049,629)	35%	(34,317,370)	(1,965,119)	(36,282,489)
2019	301,988,527	160,262,622	4,374,538	141,725,905	284,534,201	241,439,909	4,956,522	43,094,292	(98,631,613)	35%	(34,521,065)	(2,296,996)	(36,818,061)
2020	301,988,527	164,586,428	4,323,806	137,402,099	284,534,201	246,244,147	4,804,238	38,290,054	(99,112,045)	35%	(34,689,216)	(2,345,772)	(37,034,988)
2021	301,988,527	168,886,388	4,299,961	133,102,139	284,534,201	250,875,735	4,631,588	33,658,467	(99,443,672)	35%	(34,805,285)	(2,456,375)	(37,261,660)
2022	301,988,527	173,167,704	4,281,316	128,820,823	283,919,095	254,668,191	4,407,562	29,250,904	(99,569,919)	35%	(34,849,472)	(2,620,877)	(37,470,349)
2023	301,988,527	177,413,401	4,245,697	124,575,126	283,919,095	258,916,711	4,248,520	25,002,384	(99,572,742)	35%	(34,850,460)		
2024	301,988,527	181,655,628	4,242,227	120,332,899	280,832,422	259,964,800	4,134,762	20,867,622	(99,465,277)	35%	(34,812,847)		
2025	301,988,527	185,878,605	4,222,977	116,109,922	280,832,422	263,884,930	3,920,130	16,947,492	(99,162,430)	35%	(34,706,851)		
2026	301,988,527	190,086,571	4,207,965	111,901,956	279,500,870	266,153,620	3,600,243	13,347,249	(98,554,707)	35%	(34,494,147)		
2027	301,988,527	194,284,023	4,197,452	107,704,505	270,564,631	260,280,373	3,062,991	10,284,259	(97,420,246)	35%	(34,097,086)		
2028	301,988,527	198,475,762	4,191,739	103,512,765	262,794,979	254,972,384	2,461,663	7,822,595	(95,690,170)	35%	(33,491,560)		
2029	301,988,527	202,650,039	4,174,278	99,338,488	251,454,707	245,588,283	1,956,172	5,866,424	(93,472,064)	35%	(32,715,222)		
2030	301,988,527	206,812,903	4,162,864	95,175,624	245,248,106	241,093,293	1,711,610	4,154,814	(91,020,810)	35%	(31,857,284)		
2031	301,988,527	210,975,767	4,162,864	91,012,760	245,248,106	242,515,165	1,421,872	2,732,942	(88,279,818)	35%	(30,897,936)		
2032	301,988,527	215,138,631	4,162,864	86,849,896	245,248,106	243,498,197	983,032	1,749,909	(85,099,987)	35%	(29,784,995)		
2033	301,988,527	219,239,106	4,100,475	82,749,421	245,248,106	244,225,377	727,180	1,022,729	(81,726,691)	35%	(28,604,342)		
2034	301,988,527	223,324,539	4,085,433	78,663,988	243,015,369	242,596,730	604,090	418,640	(78,245,348)	35%	(27,385,872)		
2035	301,988,527	227,359,269	4,034,730	74,629,258	243,015,369	242,938,721	341,991	76,648	(74,552,610)	35%	(26,093,414)		
2036	301,988,527	231,369,286	4,010,017	70,619,241	234,548,815	234,548,735	76,568	80	(70,619,162)	35%	(24,716,707)		
2037	301,988,527	235,352,637	3,983,351	66,635,890	234,548,815	234,548,735	-	80	(66,635,811)	35%	(23,322,534)		
2038	301,988,527	239,335,988	3,983,351	62,652,539	234,548,815	234,548,735	-	80	(62,652,459)	35%	(21,928,361)		
2039	301,988,527	243,319,339	3,983,351	58,669,188	234,548,815	234,548,735	-	80	(58,669,108)	35%	(20,534,188)		
2040	301,988,527	247,302,691	3,983,351	54,685,837	234,548,815	234,548,735	-	80	(54,685,757)	35%	(19,140,015)		
2041	301,988,527	251,286,042	3,983,351	50,702,485	234,548,815	234,548,735	-	80	(50,702,406)	35%	(17,745,842)		
2042	301,988,527	255,269,393	3,983,351	46,719,134	234,548,815	234,548,735	-	80	(46,719,054)	35%	(16,351,669)		
2043	301,988,527	259,252,744	3,983,351	42,735,783	234,548,815	234,548,735	-	80	(42,735,703)	35%	(14,957,496)		
2044	301,988,527	263,219,340	3,966,596	38,769,187	234,548,815	234,548,735	-	80	(38,769,108)	35%	(13,569,188)		
2045	301,988,527	267,162,302	3,942,962	34,826,225	234,548,815	234,548,735	-	80	(34,826,146)	35%	(12,189,151)		
2046	301,988,527	271,105,264	3,942,962	30,883,263	234,548,815	234,548,735	-	80	(30,883,184)	35%	(10,809,114)		
2047	301,988,527	275,048,226	3,942,962	26,940,301	234,548,815	234,548,735	-	80	(26,940,221)	35%	(9,429,078)		

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PowerTax Depreciation Summary Forecast Report

Puget Sound Energy

Colstrip 1&2

Tax Year	Ending Book Balance	Accumulated Book Reserve	Book Depreciation	Net Book Basis	Ending Tax Balance	Accumulated Tax Reserve	Tax Depreciation	Net Tax Basis	Diff	Fed Rate	ADIT	Additional ADIT Due to Forecasted	
												Adds	Total ADIT
2048	301,988,527	278,991,188	3,942,962	22,997,339	234,548,815	234,548,735	-	80	(22,997,259)	35%	(8,049,041)		
2049	301,988,527	282,934,150	3,942,962	19,054,377	234,548,815	234,548,735	-	80	(19,054,297)	35%	(6,669,004)		
2050	301,988,527	286,877,112	3,942,962	15,111,415	234,548,815	234,548,735	-	80	(15,111,335)	35%	(5,288,967)		
2051	301,988,527	290,820,074	3,942,962	11,168,453	234,548,815	234,548,735	-	80	(11,168,373)	35%	(3,908,931)		
2052	301,988,527	294,763,036	3,942,962	7,225,491	234,548,815	234,548,735	-	80	(7,225,411)	35%	(2,528,894)		
2053	301,988,527	298,705,998	3,282,529	3,282,529	234,548,815	234,548,735	-	80	(3,282,449)	35%	(1,148,857)		
2054	301,988,527	301,988,527	3,282,529	-	234,548,815	234,548,735	-	80	80	35%	28		
2055	301,988,527	301,988,527	-	-	234,548,815	234,548,735	-	80	80	35%	28		
2056	301,988,527	301,988,527	-	-	234,548,815	234,548,735	-	80	80	35%	28		
Company Totals			158,872,650				67,273,805						

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**Additional Forecast Capital Adds
Based on Talen Forecast**

Depr Rate	Additions	Bonus	Ending Tax Bal	Tax						Book						
				2017	2018	2019	2020	2021	2022	2017	2018	2019	2020	2021	2022	
				1.875%	3.610%	3.339%	3.089%	2.857%	2.643%	1.345%	1.345%	1.345%	1.345%	1.345%	1.345%	
2017	5,721,000	2,860,500	2,860,500	53,634	103,250	95,498	88,347	81,710	75,589	76,963	76,963	76,963	76,963	76,963	76,963	
2018	6,916,000	2,766,400	4,149,600		77,805	149,780	138,534	128,160	118,533		93,039	93,039	93,039	93,039	93,039	
2019	2,913,000	873,900	2,039,100			38,233	73,601	68,075	62,978			39,188	39,188	39,188	39,188	
2020	9,074,000		9,074,000				170,138	327,526	302,935				122,070	122,070	122,070	
2021	7,890,000		7,890,000					147,938	284,790					106,142	106,142	
2022	11,814,000		11,814,000						221,513						158,930	
	44,328,000	6,500,800	37,827,200	53,634	181,055	283,511	470,620	753,409	1,066,337		76,963	170,002	209,189	331,259	437,401	596,331
								Σ	2,808,566						Σ	1,821,146

Forecast Capital Additions

** Assume all additions are PROD with MACRS 20

	Book			Tax			Diff	Fed Rate	ADIT
	Ending Book Balance	Accumulated Book Reserve	Net Book Basis	Ending Tax balance	Accumulated Tax Reserve	Net Tax Basis			
2017	5,721,000	76,963	5,644,037	2,860,500	53,634	2,806,866	(2,837,171)	35%	(993,010)
2018	12,637,000	246,965	12,390,035	7,010,100	234,689	6,775,411	(5,614,624)	35%	(1,965,119)
2019	15,550,000	456,154	15,093,846	9,049,200	518,200	8,531,000	(6,562,846)	35%	(2,296,996)
2020	24,624,000	787,413	23,836,587	18,123,200	988,820	17,134,380	(6,702,206)	35%	(2,345,772)
2021	32,514,000	1,224,815	31,289,185	26,013,200	1,742,229	24,270,971	(7,018,215)	35%	(2,456,375)
2022	44,328,000	1,821,146	42,506,854	37,827,200	2,808,566	35,018,634	(7,488,220)	35%	(2,620,877)