

**EXH. JDT-15  
DOCKETS UE-240004/UG-240005 et al.  
2024 PSE GENERAL RATE CASE  
WITNESS: JOHN D. TAYLOR**

**BEFORE THE  
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,**

**Complainant,**

**v.**

**PUGET SOUND ENERGY,**

**Respondent.**

**Docket UE-240004  
Docket UG-240005  
(consolidated)**

**In the Matter of the Petition of**

**PUGET SOUND ENERGY**

**For an Accounting Order Authorizing  
deferred accounting treatment of  
purchased power agreement expenses  
pursuant to RCW 80.28.410**

**Docket UE 230810  
(consolidated)**

**SEVENTH EXHIBIT (NONCONFIDENTIAL) TO  
THE PREFILED REBUTTAL TESTIMONY OF**

**JOHN D. TAYLOR**

**ON BEHALF OF PUGET SOUND ENERGY**

**SEPTEMBER 18, 2024**

Line No.	LNG Gas Distribution Plant Upgrades: (a)	Dec-23					Dec-24				
		AMA				12 Mo Ended Dec-23 Depr Exp	AMA				12 Mo Ended Dec-24 Depr Exp
		Gross Plant	Acc Depr	ADIT	Net Plant		Gross Plant	Acc Depr	ADIT	Net Plant	
(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)		
1	<b>Upgrade 1 - 4 Miles Pipe To Plant and IT Business Enablement:</b>										
2		Account 111:	Account 283:		Account 404:	Account 111:	Account 283:		Account 404:		
3	G303 INT Misc Intangible Plant	746,243.11	(362,330.08)	43,596.06	427,509.09	149,248.62	746,243.11	(511,578.70)	65,621.80	300,286.21	149,248.62
4											
5		Account 108:	Account 283:		Account 403:	Account 108:	Account 283:		Account 403:		
6	G3750 DST Structures & Improvements	0.48	(0.02)	(0.02)	0.44	0.01	0.48	(0.03)	(0.02)	0.43	0.01
7	G3762 DST Mains, Plastic	(193.34)	24.15	3.35	(165.84)	(5.34)	(193.34)	29.49	4.64	(159.21)	(5.34)
8	G3764 DST Mains, Wrapped Steel	27,457,432.68	(3,843,556.41)	(1,466,451.91)	22,147,424.36	617,792.24	27,457,432.68	(4,461,348.64)	(1,608,008.71)	21,388,075.33	617,792.24
9	G3780 DST Measuring & Reg Station	1,642,390.94	(185,151.10)	(32,631.99)	1,424,607.85	56,498.25	1,642,390.94	(241,649.35)	(41,271.79)	1,359,469.80	56,498.25
10	G385 DST Industrial M&R Sta Eq	233,963.74	(33,734.43)	(3,103.12)	197,126.19	11,978.94	233,963.74	(45,713.37)	(3,508.47)	184,741.90	11,978.94
11	G3912 GEN Computer Eq, new	5,221.23	(2,213.58)	237.51	3,245.16	1,044.25	5,221.23	(3,257.83)	391.61	2,355.02	1,044.25
12											
13	<b>Upgrade 2 - Golden Givens Limit Station and 1 Mile Pipe Connector:</b>										
14											
15	G3740 DST Land & Land Rights	296,374.70	-	-	296,374.70	-	296,374.70	-	-	296,374.70	-
16	G3762 DST Mains, Plastic	2,045,180.06	(154,344.65)	(56,639.77)	1,834,195.64	56,446.97	2,045,180.06	(210,791.62)	(70,318.96)	1,764,069.48	56,446.97
17	G3764 DST Mains, Wrapped Steel	7,720,986.24	(522,540.90)	(226,457.07)	6,971,988.27	173,722.19	7,720,986.24	(696,263.09)	(286,368.06)	6,738,355.09	173,722.19
18	G3780 DST Measuring & Reg Station	2,692,789.32	(309,325.77)	(52,292.23)	2,331,171.32	92,631.95	2,692,789.32	(401,957.72)	(66,457.65)	2,224,373.95	92,631.95
19	G3970 GEN Comm Equip, new	3,938.13	(554.39)	(55.05)	3,328.68	262.54	3,938.13	(816.94)	(49.08)	3,072.11	262.54
20											
21	<b>Upgrade 3 - Frederickson Gate Station Expansion:</b>										
22											
23	G3764 DST Mains, Wrapped Steel	4,119,053.50	(576,642.45)	(198,985.04)	3,343,426.01	92,678.70	4,119,053.50	(669,321.15)	(220,220.82)	3,229,511.53	92,678.70
24	G3780 DST Measuring & Reg Station	3,700.72	(794.34)	(142.22)	2,764.15	127.30	3,700.72	(921.65)	(152.05)	2,627.02	127.30
25											
26	<b>Total LNG Upgrades</b>	<b>46,967,081.51</b>	<b>(5,991,163.98)</b>	<b>(1,992,921.52)</b>	<b>38,982,996.02</b>	<b>1,252,426.63</b>	<b>46,967,081.51</b>	<b>(7,243,590.61)</b>	<b>(2,230,337.56)</b>	<b>37,493,153.34</b>	<b>1,252,426.63</b>