

**BEFORE THE WASHINGTON
UTILITIES & TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

PUGET SOUND ENERGY

Respondent.

DOCKET NOS. UE-190529 and UG-190530 (*Consolidated*)

CARLA A. COLAMONICI ON BEHALF OF PUBLIC COUNSEL UNIT

EXHIBIT CAC-3

Puget Sound Energy's Response to Public Counsel Response No. 94, Attachment A

November 22, 2019

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

**Dockets UE-190529 & UG-190530
Puget Sound Energy
2019 General Rate Case**

PUBLIC COUNSEL DATA REQUEST NO. 094:

Re: Water Heater Program.

Please provide an updated response to Staff's Informal Data Request No. 002 from the Water Heater Rental Program Collaborative and Staff's Data Request 364, subpart 'b' in Dockets UE-170033 and UG-170034 to include information through August 23, 2019. Data Request 364 asked the following:

Re: Depreciation of gas rental equipment, Acct. 386.00, found in the Barnard work paper titled "6 06G Depr Study 17GRC".

- b. Please provide the proportion of fully accrued Acct. 386 plant that is still in service. Include totals for both the number of units fully accrued and the number of units (of the fully amortized total) still in service. Please provide these data by vintage.

Response:

Puget Sound Energy ("PSE") records its lease equipment assets as mass assets by vintage and activity is recorded in the aggregate throughout the vintage year. PSE updated its depreciation method to amortization accounting effective December 2017 as recommended in the depreciation study and approved by the Commission. This approach requires retirement of the assets at the end of their useful lives regardless of whether they are still in service.

As of August 23, 2019, there are no fully accrued assets in FERC Account 386 that are still in service.

Please see Attachment A to PSE's Response to Public Counsel Data Request No. 094 for an updated tabular view of the book value by vintage year for those assets that are in the amortized category and thus are still in service as of July 31, 2019, the most recent completed accounting period.

**ATTACHMENT A to PSE's Response to
PUBLIC COUNSEL Data Request No. 094**

Depreciation Group	Vintage	Month
G3861 DST Com Water Heater	2010	07/2019
G3861 DST Com Water Heater	2011	07/2019
G3861 DST Com Water Heater	2012	07/2019
G3861 DST Com Water Heater	2013	07/2019
G3861 DST Com Water Heater	2014	07/2019
G3861 DST Com Water Heater	2015	07/2019
G3861 DST Com Water Heater	2016	07/2019
G3861 DST Com Water Heater	2017	07/2019
G3861 DST Com Water Heater	2018	07/2019
G3861 DST Com Water Heater	2019	07/2019
Total		
G3862 DST Res Water Heater	2010	07/2019
G3862 DST Res Water Heater	2011	07/2019
G3862 DST Res Water Heater	2012	07/2019
G3862 DST Res Water Heater	2013	07/2019
G3862 DST Res Water Heater	2014	07/2019
G3862 DST Res Water Heater	2015	07/2019
G3862 DST Res Water Heater	2016	07/2019
G3862 DST Res Water Heater	2017	07/2019
G3862 DST Res Water Heater	2018	07/2019
G3862 DST Res Water Heater	2019	07/2019
Total		
G3863 DST Res Conv Burner	2011	07/2019
G3863 DST Res Conv Burner	2012	07/2019
G3863 DST Res Conv Burner	2013	07/2019
G3863 DST Res Conv Burner	2014	07/2019
Total		
G3865 DST Com Conv Burner	2011	07/2019
G3865 DST Com Conv Burner	2013	07/2019
Total		

Quantity	Book Cost	Allocated Reserve	Net Book Value
1	\$ 112,768.83	\$ 100,584.95	\$ 12,183.88
111	\$ 124,462.53	\$ 97,232.16	\$ 27,230.37
138	\$ 162,767.72	\$ 110,136.25	\$ 52,631.47
153	\$ 138,193.27	\$ 79,730.46	\$ 58,462.81
149	\$ 370,148.21	\$ 177,976.11	\$ 192,172.10
191	\$ 316,731.98	\$ 122,566.53	\$ 194,165.45
220	\$ 680,149.11	\$ 200,028.62	\$ 480,120.49
55	\$ 821,160.52	\$ 164,965.65	\$ 656,194.87
203	\$ 1,235,926.74	\$ 131,091.55	\$ 1,104,835.19
48	\$ 404,135.70	\$ 11,715.03	\$ 392,420.67
1,269	\$ 4,366,444.61	\$ 1,196,027.31	\$ 3,170,417.30
2	\$ 497,074.99	\$ 496,913.83	\$ 161.16
1,047	\$ 1,013,221.45	\$ 1,007,676.15	\$ 5,545.30
1,194	\$ 1,319,181.40	\$ 1,284,911.60	\$ 34,269.80
2,812	\$ 2,923,815.19	\$ 2,702,605.85	\$ 221,209.34
1,191	\$ 443,112.91	\$ 368,296.96	\$ 74,815.95
1,551	\$ 1,539,237.78	\$ 1,058,027.03	\$ 481,210.75
2,101	\$ 1,537,324.53	\$ 774,106.58	\$ 763,217.95
2	\$ 1,872,148.82	\$ 578,045.49	\$ 1,294,103.33
890	\$ 2,117,202.71	\$ 289,406.47	\$ 1,827,796.24
472	\$ 902,554.78	\$ 28,161.48	\$ 874,393.30
11,262	\$ 14,164,874.56	\$ 8,588,151.44	\$ 5,576,723.12
8	\$ 6,746.25	\$ (104,373.93)	\$ 111,120.18
17	\$ 16,942.18	\$ (229,692.12)	\$ 246,634.30
5	\$ 19,912.28	\$ (231,847.13)	\$ 251,759.41
3	\$ 5,873.22	\$ (57,143.12)	\$ 63,016.34
33	\$ 49,473.93	\$ (623,056.30)	\$ 672,530.23
-	\$ -	\$ -	\$ -
-	\$ -	\$ -	\$ -
-	\$ -	\$ -	\$ -