

**BEFORE THE WASHINGTON
UTILITIES & TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

PUGET SOUND ENERGY, INC.

Respondent.

DOCKETS UE-240004 & UG-240005 (Consolidated)

**CROSS-EXAMINATION EXHIBIT OF SUSAN E. FREE
ON BEHALF OF THE
WASHINGTON STATE OFFICE OF THE ATTORNEY GENERAL
PUBLIC COUNSEL UNIT**

EXHIBIT SEF-__X

Program Detail of Provisional Pro Forma Rate Base and Depreciation Expense - Electric

October 28, 2024

**EXH. SEF-17
DOCKETS UE-240004/UG-240005
2024 PSE GENERAL RATE CASE
WITNESS: SUSAN E. FREE**

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
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v.

PUGET SOUND ENERGY,

Respondent.

Docket UE-240004

Docket UG-240005

**SIXTEENTH EXHIBIT (NONCONFIDENTIAL) TO THE
PREFILED DIRECT TESTIMONY OF**

SUSAN E. FREE

ON BEHALF OF PUGET SOUND ENERGY

FEBRUARY 15, 2024

Program Detail of Provisional Pro Forma Rate Base and Depreciation Expense - Electric

Name	Witness	2023		2024		2025		2026	
		Rate Base (EOP)	Dep Exp	Rate Base (EOP)	Dep Exp	Rate Base (AMA)	Dep Exp	Rate Base (AMA)	Dep Exp
Programmatic (Adjustments 6.31)									
Capacity Electric	Landers	1,586,894	17,247	19,662,890	370,117	43,866,664	1,436,965	96,865,834	3,168,162
Emergent Electric	Landers	36,925,576	311,639	109,296,747	2,454,155	145,916,150	4,974,766	217,285,511	7,550,845
Grid Modernization	Landers	67,508,986	617,618	271,411,377	7,232,715	345,612,018	17,664,053	523,227,292	25,728,083
Grid Modernization Common	Landers	-	-	-	-	234,458	48,878	5,147,043	1,173,076
IT Operational Program - Electric	Fellon	36,411,206	458,849	51,510,859	7,571,998	46,424,730	12,156,287	69,399,284	19,114,929
Major Maintenance - Generation Fleet	Carlson	48,200,871	2,074,403	60,093,865	4,989,571	70,874,666	6,405,428	143,554,177	11,444,789
Major Projects Electric	Landers/Bamba	468,626	5,512	41,115,322	398,750	40,883,102	1,002,599	46,679,762	1,232,450
Resilience Enhancement	--	2,534,411	6,172	12,773,291	75,914	12,869,522	448,018	23,493,813	860,250
Subtotal Programmatic		193,636,571	3,491,441	565,864,351	23,093,220	706,681,309	44,136,995	1,125,652,717	70,272,585
Programmatic - Customer Driven (Adjustments 6.32)									
CIAC - Electric	--	(5,989,366)	(48,773)	(13,227,586)	(342,552)	(17,108,756)	(640,994)	(24,621,182)	(942,576)
Customer Construction Electric	Landers	37,816,432	242,834	113,210,068	2,269,535	149,786,139	4,599,234	222,298,970	6,985,907
PI Electric	Landers	16,967,153	109,732	66,805,539	1,306,926	92,556,113	2,959,818	153,329,502	4,960,657
Subtotal Programmatic - Customer Driven		48,794,219	303,792	166,788,021	3,233,909	225,233,495	6,918,059	351,007,290	11,003,988
Specific (Adjustments 6.33)									
Bainbridge Tlines Trans	Bamba	299,736	2,354	288,096	7,037	282,727	7,037	505,010	29,599
EMS Platform Replacement	Fellon	-	-	-	-	-	-	4,424,996	461,782
Energize Eastside	--	174,877,415	1,066,878	372,318,175	4,868,318	366,916,285	8,678,997	354,606,599	8,711,383
Long Duration Storage	Mannetti	-	-	-	-	-	-	1,258,577	89,926
Lower Baker Dam Grouting	Hogan	-	-	-	-	16,461,321	420,793	422,578,423	10,099,038
Sammamish Juanita 115Kv Tline	--	50,850,245	56,257	49,056,091	1,354,165	48,078,504	1,358,167	46,118,769	1,358,167
Thurston Transmission Capacity	--	19,338,534	161,443	18,555,976	493,783	18,193,493	493,783	17,466,449	493,783
Upper Baker Spillway Stabilization	Hogan	-	-	-	-	13,048,128	216,701	35,059,705	590,484
Subtotal Specific		245,365,930	1,286,931	440,218,339	6,723,303	462,980,459	11,175,478	882,018,529	21,834,163
Total Project Detail		\$ 487,796,720	\$ 5,082,164	\$ 1,172,870,711	\$ 33,050,432	\$ 1,394,895,263	\$ 62,230,532	\$ 2,358,678,536	\$ 103,110,736

Program Detail of Provisional Pro Forma Rate Base and Depreciation Expense - Natural Gas

Name	Witness	2023		2024		2025		2026	
		Rate Base (EOP)	Dep Exp	Rate Base (EOP)	Dep Exp	Rate Base (AMA)	Dep Exp	Rate Base (AMA)	Dep Exp
Programmatic (Adjustments 11.31)									
Capacity Gas	--	\$ 1,984,141	\$ 6,843	\$ 8,958,748	\$ 162,766	\$ 12,972,461	\$ 560,782	\$ 21,774,864	\$ 963,911
Emergent Gas	Landers	10,357,312	89,091	32,012,659	826,401	42,599,458	2,591,844	63,450,579	4,181,045
Gas Modernization	Landers	4,682,269	36,350	27,154,528	588,803	39,387,852	2,228,952	64,553,915	3,786,361
Grid Modernization Common	Landers	-	-	-	-	123,766	25,802	2,717,041	619,248
IT Operational Program - Gas	Fellon	18,797,332	238,146	33,239,426	3,947,842	30,155,055	6,803,809	40,013,270	10,120,627
Pipe Replacement	Landers	27,975,530	240,841	88,908,724	2,077,683	117,202,943	6,049,270	172,339,287	9,167,572
Subtotal Programmatic		63,796,584	611,271	190,274,085	7,603,495	242,441,535	18,260,460	364,848,956	28,838,764
Programmatic - Customer Driven (Adjustments 11.32)									
CIAC - Gas	--	(729,063)	(2,530)	(1,779,946)	(34,284)	(2,387,105)	(92,260)	(3,288,926)	(130,573)
Customer Construction Gas	Landers	34,469,882	336,629	99,100,245	2,429,974	112,919,850	5,991,197	131,730,724	7,274,053
PI Gas	Landers	19,158,209	69,653	40,614,629	796,973	51,647,120	1,946,700	77,349,725	2,996,641
Subtotal Programmatic - Customer Driven		52,899,028	403,752	137,934,928	3,192,663	162,179,866	7,845,636	205,791,524	10,140,121
Specific (Adjustments 11.33)									
Marine Crossing	--	57,980	618	13,086,934	15,816	12,806,672	465,733	12,245,586	465,733
EMS Platform Replacement	Fellon	-	-	-	-	-	-	2,335,884	243,767
Subtotal Specific		57,980	618	13,086,934	15,816	12,806,672	465,733	14,581,471	709,501
Total Project Detail		\$ 116,753,593	\$ 1,015,641	\$ 341,295,947	\$ 10,811,974	\$ 417,428,073	\$ 26,571,829	\$ 585,221,950	\$ 39,688,386