

**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

Depreciation Study

October 28, 2024

**EXH. SEF-16
DOCKETS UE-240004/UG-240005
2024 PSE GENERAL RATE CASE
WITNESS: SUSAN E. FREE**

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

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TRANSPORTATION COMMISSION,**

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PUGET SOUND ENERGY,

Respondent.

**Docket UE-240004
Docket UG-240005**

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

SUSAN E. FREE

ON BEHALF OF PUGET SOUND ENERGY

FEBRUARY 15, 2024

Exhibit No. SEF-16**Depreciation Study - Rate Change Impact on Depreciation Expense****Rate Year Depreciation Expense Change - Calculated with New Rate vs Calculated with Old Rate**

		Rate Year	
		2025	2026
<u>Gas Plant:</u>			
Production Plant	\$	-	\$ -
Underground Storage Plant		250,903.53	263,820.60
Other Storage Plant		(14,752.44)	(14,752.44)
Liquified Natural Gas Plant		28,043.40	28,043.40
Distribution Plant		76,430,531.14	79,212,111.41
General Plant		167,688.83	187,525.46
Intangible Plant		-	-
Total Gas Plant	\$	76,862,414.46	\$ 79,676,748.43
Total All Plant	\$	76,862,414.46	\$ 79,676,748.43