

**EXH. JJS-6
DOCKETS UE-170033/UG-170034
2017 PSE GENERAL RATE CASE
WITNESS: JOHN J. SPANOS**

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

PUGET SOUND ENERGY,

Respondent.

**Docket UE-170033
Docket UG-170034**

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

JOHN J. SPANOS

ON BEHALF OF PUGET SOUND ENERGY

AUGUST 9, 2017

PUGET SOUND ENERGY
ELECTRIC PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF SEPTEMBER 30, 2016

ALTERNATE RETIREMENT DATES OF 2025 FOR COLSTRIP UNITS 3 AND 4

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF SEPTEMBER 30, 2016 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)	
ELECTRIC PLANT										
STEAM PRODUCTION PLANT										
311.00	STRUCTURES AND IMPROVEMENTS									
COLSTRIP 1	06-2022	90-R2	*	(11)	9,209,467.84	5,369,108	4,853,401	851,276	9.24	5.7
COLSTRIP 2	06-2022	90-R2	*	(11)	4,336,957.28	1,063,479	3,750,544	655,913	15.12	5.7
COLSTRIP 3	06-2025	90-R2	*	(9)	29,664,979.16	21,454,595	10,880,233	1,262,105	4.25	8.6
COLSTRIP 4	06-2025	90-R2	*	(9)	27,862,834.57	19,334,081	11,036,409	1,278,979	4.59	8.6
COLSTRIP 1-2	06-2022	90-R2	*	(11)	30,934,199.88	26,913,191	7,423,771	1,305,543	4.22	5.7
COLSTRIP 3-4	06-2025	90-R2	*	(9)	70,065,640.60	52,568,884	23,802,665	2,763,000	3.94	8.6
FREDERICKSON 1/EPCOR	06-2042	90-R2	*	(5)	403,636.00	8,557	415,261	16,597	4.11	25.0
GOLDENDALE	06-2044	90-R2	*	(5)	2,131,451.97	1,475,544	762,481	28,273	1.33	27.0
MINT FARM	06-2047	90-R2	*	(5)	458,042.00	117,386	363,559	12,208	2.67	29.8
SUMAS	06-2033	90-R2	*	(5)	1,492,711.69	1,197,365	369,982	22,408	1.50	16.5
FERNDAL	06-2034	90-R2	*	(5)	571,513.38	367,246	232,843	13,296	2.33	17.5
<i>TOTAL STRUCTURES AND IMPROVEMENTS</i>					177,131,434.37	129,869,434	63,891,149	8,209,598	4.63	7.8
312.00	BOILER PLANT EQUIPMENT									
COLSTRIP 1	06-2022	75-S0	*	(11)	88,145,747.64	42,279,305	55,562,475	9,805,944	11.12	5.7
COLSTRIP 2	06-2022	75-S0	*	(11)	88,368,523.22	36,998,692	61,090,369	10,769,052	12.19	5.7
COLSTRIP 3	06-2025	75-S0	*	(9)	137,645,881.58	88,664,395	61,369,616	7,212,391	5.24	8.5
COLSTRIP 4	06-2025	75-S0	*	(9)	126,930,413.23	74,762,985	63,591,165	7,464,028	5.88	8.5
COLSTRIP 1-2	06-2022	75-S0	*	(11)	6,043,572.10	5,184,007	1,524,358	272,594	4.51	5.6
COLSTRIP 3-4	06-2025	75-S0	*	(9)	15,254,041.73	10,094,597	6,532,308	774,173	5.08	8.4
ENCOGEN	06-2033	75-S0	*	(5)	42,923,481.28	34,057,590	11,012,065	689,589	1.61	16.0
FREDERICKSON 1/EPCOR	06-2042	75-S0	*	(5)	18,138,531.28	7,308,605	11,736,853	489,745	2.70	24.0
GOLDENDALE	06-2044	75-S0	*	(5)	86,173,649.71	66,841,917	23,640,415	914,220	1.06	25.9
MINT FARM	06-2047	75-S0	*	(5)	26,297,846.77	3,059,104	24,553,635	860,987	3.27	28.5
SUMAS	06-2033	75-S0	*	(5)	15,704,258.64	13,938,347	2,551,125	157,672	1.00	16.2
FERNDAL	06-2034	75-S0	*	(5)	44,686,467.80	30,590,589	16,330,202	947,227	2.12	17.2
<i>TOTAL BOILER PLANT EQUIPMENT</i>					696,312,414.98	413,780,132	339,494,586	40,357,622	5.80	8.4
314.00	TURBOGENERATOR UNITS									
COLSTRIP 1	06-2022	45-R1.5	*	(10)	28,781,740.46	9,901,631	21,758,283	3,914,005	13.60	5.6
COLSTRIP 2	06-2022	45-R1.5	*	(10)	34,145,118.66	12,039,663	25,519,968	4,582,212	13.42	5.6
COLSTRIP 3	06-2025	45-R1.5	*	(8)	42,228,337.04	15,440,101	30,166,503	3,658,805	8.66	8.2
COLSTRIP 4	06-2025	45-R1.5	*	(9)	39,133,170.24	15,578,409	27,075,747	3,283,809	8.34	8.3
COLSTRIP 1-2	06-2022	45-R1.5	*	(10)	3,813,725.50	3,575,882	619,216	116,678	3.06	5.3
ENCOGEN	06-2033	45-R1.5	*	(5)	20,710,885.20	16,987,716	4,758,714	309,829	1.50	15.4
FREDERICKSON 1/EPCOR	06-2042	45-R1.5	*	(5)	15,800,824.04	6,391,683	10,199,202	452,092	2.86	22.6
GOLDENDALE	06-2044	45-R1.5	*	(5)	89,524,456.27	69,143,032	24,857,647	1,016,648	1.14	24.5
MINT FARM	06-2047	45-R1.5	*	(5)	24,647,469.63	6,463,275	19,416,568	728,552	2.96	26.7
SUMAS	06-2033	45-R1.5	*	(5)	22,032,534.57	17,817,477	5,316,884	336,528	1.53	15.8
FERNDAL	06-2034	45-R1.5	*	(5)	18,176,144.67	11,698,599	7,386,353	439,610	2.42	16.8
<i>TOTAL TURBOGENERATOR UNITS</i>					338,994,406.28	185,038,449	177,074,885	18,818,768	5.55	9.4
315.00	ACCESSORY ELECTRIC EQUIPMENT									
COLSTRIP 1	06-2022	60-S2	*	(10)	7,465,362.62	4,686,400	3,525,499	627,933	8.41	5.6
COLSTRIP 2	06-2022	60-S2	*	(11)	4,167,725.42	1,460,588	3,165,588	560,352	13.45	5.6
COLSTRIP 3	06-2025	60-S2	*	(9)	6,769,581.50	4,484,210	2,894,634	344,181	5.08	8.4
COLSTRIP 4	06-2025	60-S2	*	(9)	6,474,413.60	3,767,317	3,289,794	387,283	5.98	8.5
COLSTRIP 1-2	06-2022	60-S2	*	(10)	2,272,860.64	1,998,202	501,944	91,460	4.02	5.5
COLSTRIP 3-4	06-2025	60-S2	*	(9)	7,639,006.24	5,452,901	2,873,616	342,932	4.49	8.4
ENCOGEN	06-2033	60-S2	*	0	1,678,558.68	1,328,206	350,353	21,481	1.28	16.3
FREDERICKSON 1/EPCOR	06-2042	60-S2	*	0	962,486.71	358,861	603,625	24,389	2.53	24.7
GOLDENDALE	06-2044	60-S2	*	0	7,300,879.00	5,714,400	1,586,479	59,087	0.81	26.8
MINT FARM	06-2047	60-S2	*	0	2,199,936.00	586,806	1,613,130	54,516	2.48	29.6
SUMAS	06-2033	60-S2	*	0	670,281.89	579,011	91,271	5,491	0.82	16.6
FERNDAL	06-2034	60-S2	*	0	1,279,531.00	862,622	416,909	23,581	1.84	17.7
<i>TOTAL ACCESSORY ELECTRIC EQUIPMENT</i>					48,880,623.30	31,279,523	20,912,842	2,542,686	5.20	8.2

PUGET SOUND ENERGY
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ALTERNATE RETIREMENT DATES OF 2025 FOR COLSTRIP UNITS 3 AND 4

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF SEPTEMBER 30, 2016 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (10)=(7)/(8)	
							ACCRUAL AMOUNT (8)	ACCRUAL RATE (9)=(8)/(5)		
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT									
	06-2022	50-R1.5	* (11)	946,611.59	373,569	677,170	120,035	12.68	5.6	
	06-2022	50-R1.5	* (11)	1,075,704.32	483,996	710,036	126,437	11.75	5.6	
	06-2025	50-R1.5	* (9)	1,043,990.99	378,123	759,827	89,821	8.60	8.5	
	06-2025	50-R1.5	* (9)	1,165,681.21	420,604	849,988	100,686	8.64	8.4	
	06-2022	50-R1.5	* (10)	6,205,596.72	5,331,195	1,494,961	270,437	4.36	5.5	
	06-2025	50-R1.5	* (8)	251,533.56	195,027	76,629	9,350	3.72	8.2	
	06-2025	50-R1.5	* (8)	4,444,375.42	2,910,938	1,888,988	228,193	5.13	8.3	
	06-2042	50-R1.5	* 0	336,377.91	138,260	198,118	8,565	2.55	23.1	
	06-2044	50-R1.5	* 0	6,163.00	4,824	1,339	54	0.88	24.8	
	06-2047	50-R1.5	* 0	152,757.00	38,799	113,958	4,168	2.73	27.3	
	06-2033	50-R1.5	* 0	123,691.00	109,782	13,909	874	0.71	15.9	
	06-2034	50-R1.5	* 0	62,866.00	43,036	19,830	1,171	1.86	16.9	
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT			15,815,348.72	10,428,153	6,804,753	959,791	6.07	7.1	
	TOTAL STEAM PRODUCTION PLANT			1,277,134,227.65	770,395,690	608,178,215	70,888,465	5.55		
	HYDROELECTRIC PRODUCTION PLANT									
330.10	EASEMENTS	06-2049	SQUARE	* 0	32,898.73	11,390	21,509	657	2.00	32.7
331.00	STRUCTURES AND IMPROVEMENTS									
	LOWER BAKER	10-2058	75-S1	* (5)	35,273,454.28	6,306,966	30,730,161	776,755	2.20	39.6
	UPPER BAKER	10-2058	75-S1	* (7)	15,612,653.91	6,565,230	10,140,309	260,751	1.67	38.9
	SNOQUALMIE #1	06-2044	75-S1	* (2)	58,654,809.26	5,540,003	54,287,902	2,009,010	3.43	27.0
	SNOQUALMIE #2	06-2044	75-S1	* (2)	54,612,246.02	5,903,872	49,800,619	1,834,277	3.36	27.1
	TOTAL STRUCTURES AND IMPROVEMENTS			164,153,163.47	24,316,071	144,958,991	4,880,793	2.97	29.7	
332.00	RESERVOIRS, DAMS AND WATERWAYS									
	LOWER BAKER	10-2058	90-R1.5	* (9)	115,624,469.96	22,402,337	103,628,335	2,636,328	2.28	39.3
	UPPER BAKER	10-2058	90-R1.5	* (12)	119,603,565.13	59,809,738	74,146,255	1,900,806	1.59	39.0
	SNOQUALMIE #1	06-2044	90-R1.5	* (4)	53,492,873.45	4,795,759	50,836,829	1,899,379	3.55	26.8
	SNOQUALMIE #2	06-2044	90-R1.5	* (4)	60,540,016.92	4,528,235	58,433,383	2,184,265	3.61	26.8
	TOTAL RESERVOIRS, DAMS AND WATERWAYS			349,260,925.46	91,536,069	287,044,802	8,620,778	2.47	33.3	
333.00	WATER WHEELS, TURBINES AND GENERATORS									
	LOWER BAKER	10-2058	75-S1	* (6)	41,634,914.70	9,000,675	35,132,334	893,215	2.15	39.3
	UPPER BAKER	10-2058	75-S1	* (9)	13,128,270.76	9,227,178	5,082,637	126,284	0.96	40.2
	SNOQUALMIE #1	06-2044	75-S1	* (2)	36,614,585.44	3,022,251	34,324,626	1,266,049	3.46	27.1
	SNOQUALMIE #2	06-2044	75-S1	* (2)	35,031,623.57	2,768,921	32,963,335	1,222,346	3.49	27.0
	TOTAL WATER WHEELS, TURBINES AND GENERATORS			126,409,394.47	24,019,025	107,502,932	3,507,894	1.82	26.2	
334.00	ACCESSORY ELECTRIC EQUIPMENT									
	LOWER BAKER	10-2058	60-R2.5	* (3)	15,578,198.47	2,648,683	13,398,861	343,909	2.21	39.0
	UPPER BAKER	10-2058	60-R2.5	* (4)	2,738,077.70	1,380,698	1,466,903	38,385	1.40	38.2
	SNOQUALMIE #1	06-2044	60-R2.5	* (1)	16,156,295.24	1,231,153	15,086,705	561,261	3.47	26.9
	SNOQUALMIE #2	06-2044	60-R2.5	* (1)	11,055,386.45	725,092	10,440,848	388,424	3.51	26.9
	TOTAL ACCESSORY ELECTRIC EQUIPMENT			45,527,957.86	5,985,626	40,391,317	1,331,979	2.93	30.3	
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT									
	LOWER BAKER	10-2058	45-S1	* (4)	8,012,780.46	1,065,749	7,267,543	216,627	2.70	33.5
	UPPER BAKER	10-2058	45-S1	* (4)	1,115,022.10	447,518	712,105	22,020	1.97	32.3
	SNOQUALMIE #1	06-2044	45-S1	* (1)	1,548,648.53	129,676	1,434,459	56,004	3.62	25.6
	SNOQUALMIE #2	06-2044	45-S1	* (2)	1,592,310.85	173,199	1,450,958	56,628	3.56	25.6
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT			12,268,761.94	1,816,142	10,865,065	351,279	2.86	30.9	
335.10	MISCELLANEOUS TOOLS									
	LOWER BAKER	10-2058	18-S4	* 0	846,482.91	637,395	209,088	15,022	1.77	13.9
	UPPER BAKER	10-2058	18-S4	* 0	597,432.90	140,377	457,056	61,911	10.36	7.4
	SNOQUALMIE #1	06-2044	18-S4	* 0	674,571.58	542,235	132,337	8,883	1.32	14.9
	SNOQUALMIE #2	06-2044	18-S4	* 0	80,300.26	77,265	3,035	206	0.26	14.7
	TOTAL MISCELLANEOUS TOOLS			2,198,787.65	1,397,272	801,516	86,022	3.91	9.3	

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							ACCRUAL AMOUNT (8)	ACCRUAL RATE (9)=(8)/(5)			
336.00	ROADS, RAILROADS AND BRIDGES										
	LOWER BAKER	10-2058	75-S0.5	*	(1)	1,588,315.74	188,571	1,415,627	36,505	2.30	38.8
	UPPER BAKER	10-2058	75-S0.5	*	(2)	2,648,181.67	245,575	2,455,570	66,943	2.53	36.7
	SNOQUALMIE #1	06-2044	75-S0.5	*	0	637,500.65	60,852	576,649	21,557	3.38	26.7
	SNOQUALMIE #2	06-2044	75-S0.5	*	0	157,935.07	15,050	142,885	5,341	3.38	26.8
	TOTAL ROADS, RAILROADS AND BRIDGES					5,031,933.13	510,048	4,590,731	130,346	2.59	35.2
	TOTAL HYDROELECTRIC PRODUCTION PLANT					704,883,822.71	149,591,644	596,176,863	18,909,748	2.68	
	OTHER PRODUCTION PLANT										
340.10	EASEMENTS	06-2030	SQUARE	*	(5)	221,928.75	197,425	35,601	2,589	1.17	13.8
341.00	STRUCTURES AND IMPROVEMENTS										
	ENCOGEN	06-2033	55-R4	*	(5)	9,238,362.05	5,850,367	3,849,913	231,822	2.51	16.6
	FREDERICKSON 1/EPCOR	06-2042	55-R4	*	(5)	5,774,386.75	2,475,066	3,588,040	142,439	2.47	25.2
	GOLDENDALE	06-2044	55-R4	*	(5)	34,450,809.72	26,661,589	9,511,761	348,886	1.01	27.3
	MINT FARM	06-2047	55-R4	*	(5)	11,003,157.44	2,980,386	8,572,929	284,891	2.59	30.1
	SUMAS	06-2033	55-R4	*	(5)	2,897,941.90	2,321,057	721,782	43,243	1.49	16.7
	CRYSTAL MOUNTAIN	06-2028	55-R4	*	(5)	811,209.69	372,743	479,027	40,935	5.05	11.7
	FREDONIA	06-2030	55-R4	*	(5)	5,035,526.76	4,058,711	1,228,592	90,676	1.80	13.5
	FREDERICKSON	06-2030	55-R4	*	(5)	2,735,279.15	2,532,962	339,082	24,785	0.91	13.7
	WHITEHORN 2-3	06-2038	55-R4	*	(5)	1,010,163.43	442,590	618,102	28,546	2.83	21.7
	FERNDAL	06-2034	55-R4	*	(5)	5,927,075.00	3,829,889	2,393,540	135,152	2.28	17.7
	TOTAL STRUCTURES AND IMPROVEMENTS					78,883,931.89	51,525,360	31,302,768	1,371,375	1.74	22.8
341.01	STRUCTURES AND IMPROVEMENTS - WIND										
	LOWER SNAKE RIVER	06-2037	55-R4	*	(5)	31,416,965.73	4,583,746	28,404,068	1,373,504	4.37	20.7
	HOPKINS RIDGE	06-2030	55-R4	*	(5)	3,413,471.97	368,034	3,216,112	234,724	6.88	13.7
	WILD HORSE	06-2031	55-R4	*	(5)	15,120,072.09	3,203,468	12,672,608	862,193	5.70	14.7
	TOTAL STRUCTURES AND IMPROVEMENTS - WIND					49,950,509.79	8,155,248	44,292,788	2,470,421	4.95	17.9
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES										
	ENCOGEN	06-2033	45-R3	*	(5)	8,121,641.08	6,540,475	1,987,248	125,475	1.54	15.8
	FREDERICKSON 1/EPCOR	06-2042	45-R3	*	(5)	1,804,662.80	697,152	1,197,744	50,752	2.81	23.6
	GOLDENDALE	06-2044	45-R3	*	(5)	1,887,875.00	1,477,641	504,628	19,635	1.04	25.7
	MINT FARM	06-2047	45-R3	*	(5)	1,457,862.00	419,775	1,110,980	39,466	2.71	28.2
	SUMAS	06-2033	45-R3	*	(5)	3,889,943.37	3,452,527	631,913	38,673	0.99	16.3
	CRYSTAL MOUNTAIN	06-2028	45-R3	*	(5)	476,309.45	67,263	432,862	37,348	7.84	11.6
	FREDONIA	06-2030	45-R3	*	(5)	3,739,991.62	2,415,322	1,511,669	122,288	3.27	12.4
	FREDERICKSON	06-2030	45-R3	*	(5)	3,702,107.48	3,642,779	244,434	20,693	0.56	11.8
	WHITEHORN 2-3	06-2038	45-R3	*	(5)	134,194.70	138,223	2,681	134	0.10	20.0
	FERNDAL	06-2034	45-R3	*	(5)	418,443.00	286,449	152,916	8,763	2.09	17.5
	TOTAL FUEL HOLDERS, PRODUCERS AND ACCESSORIES					25,633,030.50	19,137,607	7,777,075	463,227	1.81	16.8
344.00	GENERATORS										
	CRYSTAL MOUNTAIN	06-2028	60-R3	*	(5)	575,842.91	405,829	198,806	17,279	3.00	11.5
	FREDONIA	06-2030	60-R3	*	(5)	99,010,602.66	66,636,896	37,324,236	2,738,639	2.77	13.6
	FREDERICKSON	06-2030	60-R3	*	(5)	30,004,024.96	24,750,966	6,753,260	506,008	1.69	13.3
	WHITEHORN 2-3	06-2038	60-R3	*	(5)	33,087,674.33	30,119,678	4,622,380	216,097	0.65	21.4
	TOTAL GENERATORS					162,678,144.86	121,913,369	48,898,682	3,478,023	2.14	14.1
344.01	GENERATORS - WIND										
	LOWER SNAKE RIVER	06-2037	40-R2.5	*	(5)	583,581,424.76	112,902,903	499,857,593	25,258,090	4.33	19.8
	HOPKINS RIDGE	06-2030	40-R2.5	*	(5)	153,525,782.01	62,513,564	98,688,507	7,495,174	4.88	13.2
	WILD HORSE	06-2031	40-R2.5	*	(5)	372,345,403.38	136,231,904	254,730,769	18,030,523	4.84	14.1
	TOTAL GENERATORS - WIND					1,109,452,610.15	311,648,371	853,276,869	50,783,787	4.58	16.8

PUGET SOUND ENERGY
ELECTRIC PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF SEPTEMBER 30, 2016

ALTERNATE RETIREMENT DATES OF 2025 FOR COLSTRIP UNITS 3 AND 4

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF SEPTEMBER 30, 2016 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (10)=(7)/(8)
							ACCUMULATED AMOUNT (8)	ACCURUAL RATE (9)=(8)/(5)	
344.20	GENERATORS - COMBINED CYCLE								
	06-2033	12-L0.5	* 20	74,375,981.07	56,434,886	3,065,899	540,356	0.73	5.7
	06-2042	12-L0.5	* 20	26,006,934.52	1,397,214	19,408,333	2,999,348	11.53	6.5
	06-2044	12-L0.5	* 20	83,514,274.03	8,066,153	58,745,266	7,147,793	8.56	8.2
	06-2047	12-L0.5	* 20	32,380,061.68	2,715,654	23,188,396	2,902,863	8.96	8.0
	06-2033	12-L0.5	* 20	27,973,570.46	20,284,084	2,094,772	267,769	0.96	7.8
	06-2034	12-L0.5	* 20	53,610,403.71	35,341,321	7,547,002	854,758	1.59	8.8
	TOTAL GENERATORS - COMBINED CYCLE			297,861,225.47	124,239,313	114,049,668	14,712,887	4.94	7.8
345.00	ACCESSORY ELECTRIC EQUIPMENT								
	06-2033	45-S1.5	* (5)	2,021,517.63	1,613,490	509,104	33,297	1.65	15.3
	06-2042	45-S1.5	* (5)	296,766.72	111,119	200,486	8,875	2.99	22.6
	06-2044	45-S1.5	* (5)	9,468,135.00	7,420,970	2,520,571	101,965	1.08	24.7
	06-2047	45-S1.5	* (5)	2,823,972.00	810,921	2,154,249	79,787	2.83	27.0
	06-2033	45-S1.5	* (5)	4,392,925.14	3,714,712	897,859	55,659	1.27	16.1
	06-2028	45-S1.5	* (5)	406,679.71	188,927	238,087	20,822	5.12	11.4
	06-2030	45-S1.5	* (5)	7,187,907.92	3,377,315	4,169,989	309,159	4.30	13.5
	06-2030	45-S1.5	* (5)	2,438,637.16	1,763,155	797,414	59,300	2.43	13.4
	06-2038	45-S1.5	* (5)	201,938.39	172,085	39,950	2,007	0.99	19.9
	06-2034	45-S1.5	* (5)	3,521,060.99	2,410,379	1,286,735	74,292	2.11	17.3
	TOTAL ACCESSORY ELECTRIC EQUIPMENT			32,759,540.66	21,583,072	12,814,444	745,163	2.27	17.2
345.01	ACCESSORY ELECTRIC EQUIPMENT - WIND								
	06-2037	45-S1.5	* (5)	68,432,625.08	13,311,771	58,542,486	2,921,282	4.27	20.0
	06-2030	45-S1.5	* (5)	13,903,072.54	5,771,433	8,826,794	665,811	4.79	13.3
	06-2031	45-S1.5	* (5)	36,997,247.70	13,607,937	25,239,173	1,772,155	4.79	14.2
	TOTAL ACCESSORY ELECTRIC EQUIPMENT - WIND			119,332,945.32	32,691,140	92,608,453	5,359,248	4.49	17.3
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	06-2033	45-S1.5	* (5)	792,720.88	114,831	717,526	45,000	5.68	15.9
	06-2044	45-S1.5	* (5)	2,134,388.00	1,670,587	570,521	23,079	1.08	24.7
	06-2047	45-S1.5	* (5)	717,365.05	200,278	552,956	20,425	2.85	27.1
	06-2033	45-S1.5	* (5)	2,005,074.48	1,775,642	329,686	20,465	1.02	16.1
	06-2030	45-S1.5	* (5)	353,337.64	265,750	105,254	7,885	2.23	13.3
	06-2030	45-S1.5	* (5)	156,087.78	158,502	5,390	421	0.27	12.8
	06-2038	45-S1.5	* (5)	46,462.34	28,650	20,136	1,180	2.54	17.1
	06-2034	45-S1.5	* (5)	665,876.00	455,832	243,337	14,049	2.11	17.3
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT			6,871,312.17	4,670,072	2,544,806	132,504	1.93	19.2
346.01	MISCELLANEOUS POWER PLANT EQUIPMENT - WIND								
	06-2037	50-R2.5	* (5)	2,820,158.96	548,421	2,412,746	119,799	4.25	20.1
	06-2030	50-R2.5	* (5)	479,164.80	120,445	382,678	28,324	5.91	13.5
	06-2031	50-R2.5	* (5)	706,082.18	166,936	574,450	39,712	5.62	14.5
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT - WIND			4,005,405.94	835,801	3,369,874	187,835	4.69	17.9
346.10	MISCELLANEOUS TOOLS								
	06-2028	15-L4	* 0	387,249.85	108,495	278,755	35,473	9.16	7.9
	06-2042	15-L4	* 0	44,161.55	12,907	31,255	3,992	9.04	7.8
	06-2044	15-L4	* 0	469,809.97	36,213	433,597	46,133	9.82	9.4
	06-2047	15-L4	* 0	363,626.33	61,077	302,549	33,962	9.34	8.9
	06-2033	15-L4	* 0	310,501.03	29,326	281,175	30,586	9.85	9.2
	06-2028	15-L4	* 0	10,249.28	2,694	7,555	2,041	19.91	3.7
	06-2030	15-L4	* 0	500,057.41	141,521	358,536	80,315	16.06	4.5
	06-2030	15-L4	* 0	313,151.40	63,836	249,315	38,756	12.38	6.4
	06-2038	15-L4	* 0	252,402.76	85,235	167,168	27,048	10.72	6.2
	TOTAL MISCELLANEOUS TOOLS			2,651,209.58	541,303	2,109,905	298,306	11.25	7.1
346.11	MISCELLANEOUS TOOLS - WIND								
	06-2037	15-L4	* 0	124,261.07	9,773	114,488	8,911	7.17	12.8
	06-2030	15-L4	* 0	324,714.64	95,474	229,240	32,087	9.88	7.1
	06-2031	15-L4	* 0	333,519.97	46,846	286,674	25,531	7.66	11.2
	TOTAL MISCELLANEOUS TOOLS - WIND			782,495.68	152,094	630,402	66,529	8.50	9.5

PUGET SOUND ENERGY
ELECTRIC PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF SEPTEMBER 30, 2016

ALTERNATE RETIREMENT DATES OF 2025 FOR COLSTRIP UNITS 3 AND 4

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF SEPTEMBER 30, 2016 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	CALCULATED ANNUAL ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
348.00 ENERGY STORAGE EQUIPMENT		20-S3	0	4,776,731.56	95,635	4,681,096	238,466	4.99	19.6
TOTAL OTHER PRODUCTION PLANT				1,895,861,022.32	697,385,810	1,218,392,431	80,310,360	4.24	
TRANSMISSION PLANT									
350.10 EASEMENTS		75-R4	0	13,037,871.04	3,769,178	9,268,693	143,445	1.10	64.6
350.16 EASEMENTS - SUBTRANSMISSION		75-R4	0	2,478,317.94	(34,424)	2,512,742	34,956	1.41	71.9
350.17 EASEMENTS - HVD RECLASS		75-R4	0	20,438,119.84	9,201,696	11,236,424	216,465	1.06	51.9
350.99 EASEMENTS - GIF		75-R4	0	172,388.53	39,559	132,830	2,066	1.20	64.3
352.00 STRUCTURES AND IMPROVEMENTS		65-R4	(5)	3,818,787.78	1,232,451	2,777,276	58,188	1.52	47.7
352.60 STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION		65-R4	(5)	1,759,633.82	68,052	1,779,564	28,096	1.60	63.3
352.70 STRUCTURES AND IMPROVEMENTS - HVD RECLASS		65-R4	(5)	2,270,219.17	1,182,926	1,200,804	29,883	1.32	40.2
352.90 STRUCTURES AND IMPROVEMENTS - GIF		65-R4	(5)	1,956,303.54	298,138	1,755,981	29,470	1.51	59.6
353.00 STATION EQUIPMENT		45-R1.5	(10)	157,933,119.29	45,791,174	127,935,257	3,642,533	2.31	35.1
353.60 STATION EQUIPMENT - SUBTRANSMISSION		45-R1.5	(10)	108,797,057.09	6,534,012	113,142,750	2,669,975	2.45	42.4
353.70 STATION EQUIPMENT - HVD RECLASS		45-R1.5	(10)	198,771,431.60	67,306,052	151,342,523	4,951,422	2.49	30.6
353.80 STATION EQUIPMENT - LIF		45-R1.5	(10)	405,246.36	193,972	251,799	9,978	2.46	25.2
353.90 STATION EQUIPMENT - GIF		45-R1.5	(10)	129,568,728.88	38,323,242	104,202,360	2,697,721	2.08	38.6
354.00 TOWERS AND FIXTURES		75-R4	(15)	90,563,275.94	43,514,475	60,633,293	1,136,178	1.25	53.4
354.70 TOWERS AND FIXTURES - HVD RECLASS		75-R4	(15)	1,507,252.65	896,631	836,709	16,945	1.12	49.4
354.90 TOWERS AND FIXTURES - GIF		75-R4	(15)	133,399.28	110,351	43,058	609	0.46	70.7
355.00 POLES AND FIXTURES		43-R1	(40)	85,130,847.55	27,928,206	91,254,981	2,587,052	3.04	35.3
355.60 POLES AND FIXTURES - SUBTRANSMISSION		43-R1	(40)	78,708,415.22	4,825,666	105,366,116	2,559,412	3.25	41.2
355.70 POLES AND FIXTURES - HVD RECLASS		43-R1	(40)	170,738,423.63	47,576,643	191,457,151	5,810,001	3.40	33.0
355.90 POLES AND FIXTURES - GIF		43-R1	(40)	8,879,281.07	2,097,318	10,333,675	274,655	3.09	37.6
356.00 OVERHEAD CONDUCTORS AND DEVICES		60-R2.5	(10)	127,496,954.51	69,844,695	70,401,955	1,643,066	1.29	42.8
356.60 OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION		60-R2.5	(10)	25,127,105.97	1,384,144	26,255,673	455,609	1.81	57.6
356.70 OVERHEAD CONDUCTORS AND DEVICES - HVD RECLASS		60-R2.5	(10)	132,747,968.58	70,324,578	75,698,188	1,743,446	1.31	43.4
356.90 OVERHEAD CONDUCTORS AND DEVICES - GIF		60-R2.5	(10)	6,269,537.68	1,610,720	5,285,772	100,331	1.60	52.7
357.70 UNDERGROUND CONDUIT - HVD RECLASS		55-R4	0	700,574.85	375,467	325,108	17,834	2.55	18.2
357.90 UNDERGROUND CONDUIT - GIF		55-R4	0	510,284.37	114,486	395,799	8,839	1.73	44.8
358.70 UNDERGROUND CONDUCTORS AND DEVICES - HVD RECLASS		55-R4	0	2,932,873.15	2,515,857	417,016	21,673	0.74	19.2
358.90 UNDERGROUND CONDUCTORS AND DEVICES - GIF		55-R4	0	34,023,856.66	8,177,288	25,846,588	527,144	1.55	49.0
359.00 ROADS AND TRAILS		65-R4	0	1,379,629.34	397,494	982,136	19,310	1.40	50.9
359.70 ROADS AND TRAILS - HVD RECLASS		65-R4	0	568,185.43	279,529	288,657	9,535	1.68	30.3
359.99 ROADS AND TRAILS - GIF		65-R4	0	8,020.92	3,313	4,708	117	1.46	40.2
TOTAL TRANSMISSION PLANT				1,408,833,111.48	455,882,866	1,193,365,586	31,445,954	2.23	
DISTRIBUTION PLANT									
360.10 EASEMENTS		65-R4	0	6,192,997.78	3,154,464	3,038,534	69,962	1.13	43.4
361.00 STRUCTURES AND IMPROVEMENTS		60-R2	(10)	7,980,826.73	2,327,041	6,451,869	140,499	1.76	45.9
362.00 STATION EQUIPMENT		52-S0	(15)	434,912,648.52	125,213,289	374,936,256	8,871,422	2.04	42.3
363.00 BATTERY STORAGE EQUIPMENT		20-S3	0	1,194,182.86	23,909	1,170,274	59,617	4.99	19.6
364.00 POLES, TOWERS AND FIXTURES		46-R1.5	(50)	340,904,415.12	146,427,147	364,929,476	10,713,901	3.14	34.1
365.00 OVERHEAD CONDUCTORS AND DEVICES		38-R2.5	(25)	409,216,186.51	120,401,105	391,119,128	15,306,553	3.74	25.6
366.00 UNDERGROUND CONDUIT		55-R3	(10)	672,272,622.88	261,027,349	478,472,536	11,912,719	1.77	40.2
367.00 UNDERGROUND CONDUCTORS AND DEVICES		38-R2.5	(40)	844,856,752.29	341,308,280	841,491,174	33,220,993	3.93	25.3
368.00 LINE TRANSFORMERS		44-R2	(50)	462,673,680.60	181,111,959	512,898,561	18,805,777	4.06	27.3
369.00 SERVICES		55-R3	(60)	182,057,677.19	116,569,686	174,722,597	5,727,599	3.15	30.5
370.00 METERS		20-L1	(10)	140,665,913.55	34,679,835	120,052,670	11,730,432	8.34 **	10.2
373.00 STREET LIGHTING AND SIGNAL SYSTEMS		31-S0.5	(15)	53,727,968.48	18,793,323	42,993,840	2,552,518	4.75	16.8
TOTAL DISTRIBUTION PLANT				3,556,655,872.51	1,351,037,388	3,312,276,915	119,111,992	3.35	

PUGET SOUND ENERGY
ELECTRIC PLANT

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ALTERNATE RETIREMENT DATES OF 2025 FOR COLSTRIP UNITS 3 AND 4

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF SEPTEMBER 30, 2016 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ACCRRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
GENERAL PLANT									
390.00									
STRUCTURES AND IMPROVEMENTS									
SKAGIT	06-2057	75-S1.5	(5)	20,916,098.27	7,596,119	14,365,784	374,164	1.79	38.4
OTHER STRUCTURES		45-S1.5	(5)	27,691,074.90	20,042,691	9,032,937	261,922	0.95	34.5
<i>TOTAL STRUCTURES AND IMPROVEMENTS</i>				48,607,173.17	27,638,810	23,398,721	636,086	1.43	36.6
391.10									
OFFICE FURNITURE AND EQUIPMENT									
FULLY ACCRUED		FULLY ACCRUED	0	5,896,620.07	5,896,620	0	0	-	-
AMORTIZED		20-SQ	0	4,398,911.17	2,177,000	2,221,911	219,874	5.00	10.1
<i>TOTAL OFFICE FURNITURE AND EQUIPMENT</i>				10,295,531.24	8,073,620	2,221,911	219,874	2.14	10.5
391.20									
OFFICE FURNITURE AND EQUIPMENT - COMPUTERS		5-SQ	0	22,169,281.93	13,532,000	8,637,282	4,433,881	20.00	1.9
392.00									
TRANSPORTATION EQUIPMENT		12-L3	10	9,188,876.11	5,273,638	2,996,351	482,333	5.25	6.2
393.00									
STORES EQUIPMENT									
FULLY ACCRUED		FULLY ACCRUED	0	589,595.93	589,596	0	0	-	-
AMORTIZED		20-SQ	0	170,968.61	33,600	137,369	8,552	5.00	16.1
<i>TOTAL STORES EQUIPMENT</i>				760,564.54	623,196	137,369	8,552	0.99	16.4
394.00									
TOOLS, SHOP AND GARAGE EQUIPMENT									
FULLY ACCRUED		FULLY ACCRUED	0	3,661,294.93	3,661,295	0	0	-	-
AMORTIZED		20-SQ	0	8,917,577.84	2,134,000	6,783,578	445,520	5.00	15.2
<i>TOTAL TOOLS, SHOP AND GARAGE EQUIPMENT</i>				12,578,872.77	5,795,295	6,783,578	445,520	3.61	15.7
395.00									
LABORATORY EQUIPMENT									
FULLY ACCRUED		FULLY ACCRUED	0	4,155,876.27	4,155,876	0	0	-	-
AMORTIZED		20-SQ	0	7,875,250.46	3,991,000	3,884,250	393,582	5.00	9.9
<i>TOTAL LABORATORY EQUIPMENT</i>				12,031,126.73	8,146,876	3,884,250	393,582	3.40	10.5
396.00									
POWER OPERATED EQUIPMENT		14-L3	10	6,082,762.24	2,469,391	3,005,095	400,413	6.58	7.5
397.00									
COMMUNICATION EQUIPMENT									
FULLY ACCRUED		FULLY ACCRUED	0	12,913,083.02	12,913,083	0	0	-	-
AMORTIZED		15-SQ	0	80,874,473.00	28,500,000	52,374,473	5,396,167	6.67	9.7
<i>TOTAL COMMUNICATION EQUIPMENT</i>				93,787,556.02	41,413,083	52,374,473	5,396,167	5.81	10.3
398.00									
MISCELLANEOUS EQUIPMENT									
FULLY ACCRUED		FULLY ACCRUED	0	86,544.16	86,544	0	0	-	-
AMORTIZED		15-SQ	0	190,785.64	67,100	123,686	12,718	6.67	9.7
<i>TOTAL MISCELLANEOUS EQUIPMENT</i>				277,329.80	153,644	123,686	12,718	4.47	10.3
TOTAL GENERAL PLANT				215,779,074.55	113,119,553	103,562,716	12,429,126	5.76	
UNRECOVERED RESERVE TO BE AMORTIZED									
391.10					(1,913,644)		382,729	***	
391.20					20,333		(4,067)	***	
393.00					(384,429)		76,886	***	
394.00					(798,799)		159,760	***	
395.00					(3,153,918)		630,784	***	
397.00					(7,646,069)		1,529,214	***	
398.00					(63,957)		12,791	***	
TOTAL UNRECOVERED RESERVE TO BE AMORTIZED					(13,940,483)		2,788,097		
TOTAL DEPRECIABLE PLANT				9,059,147,131.22	3,523,472,467	7,031,952,726	335,883,742		

PUGET SOUND ENERGY
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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF SEPTEMBER 30, 2016

ALTERNATE RETIREMENT DATES OF 2025 FOR COLSTRIP UNITS 3 AND 4

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF SEPTEMBER 30, 2016 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (10)=(7)/(8)
							ACCRUAL AMOUNT (8)	ACCRUAL RATE (9)=(8)/(5)	
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED									
301.00	ORGANIZATION			114,201.76					
302.00	FRANCHISES AND CONSENTS			55,290,806.07	10,926,343				
303.00	MISCELLANEOUS INTANGIBLES			64,531,940.29	23,833,179				
310.00	LAND AND LAND RIGHTS			3,795,192.79					
317.00	ARO			252,964.00	71,227				
317.10	ARO			35,282,326.10	2,724,424				
330.00	LAND AND LAND RIGHTS			6,106,994.79					
337.00	ARO			0.00					
340.00	LAND AND LAND RIGHTS			15,794,832.10					
347.00	ARO			35,764,902.99	3,237,154				
350.00	LAND AND LAND RIGHTS			3,261,662.87					
350.70	LAND AND LAND RIGHTS			11,102,366.64					
350.90	LAND AND LAND RIGHTS			1,908.09					
359.90	ARO			5,387,661.84	84,806				
360.00	LAND AND LAND RIGHTS			31,113,740.94	9				
374.00	ARO			2,696,909.52	315,002				
389.00	LAND AND LAND RIGHTS			5,316,207.63					
390.10	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS			184,775.85	170,844				
TOTAL NONDEPRECIABLE PLANT				275,999,394.27	41,362,988				
TOTAL ELECTRIC PLANT				9,335,146,525.49	3,564,835,455	7,031,952,726	335,883,742		

* LIFE SPAN PROCEDURE USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

** FOR NEW ADDITIONS FOR AMI METERS, THE RECOMMENDATION IS A 20-S2.5 SURVIVOR CURVE, (10) NET SALVAGE AND A 5.50% DEPRECIATION RATE.

*** 5-YEAR AMORTIZATION OF UNRECOVERED RESERVE RELATED TO AMORTIZATION ACCOUNTING.

NOTE: FOR NEW ASSETS FOR THE COMPANY'S EQUIPMENT LEASE PROGRAM, THE FOLLOWING ESTIMATES AND DEPRECIATION RATES ARE RECOMMENDED:

	LIFE	NET SALVAGE	RATE
RESIDENTIAL HEAT PUMPS	18-S3	0	5.56
RESIDENTIAL WATER HEATERS	15-L3	0	6.67
COMMERCIAL WATER HEATERS	10-L3	0	10.00

PUGET SOUND ENERGY
ELECTRIC PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF SEPTEMBER 30, 2016

ALTERNATE RETIREMENT DATES OF 2029 FOR COLSTRIP UNITS 3 AND 4

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF SEPTEMBER 30, 2016 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (10)=(7)/(8)
							AMOUNT (8)	RATE (9)=(8)/(5)	
ELECTRIC PLANT									
STEAM PRODUCTION PLANT									
311.00	STRUCTURES AND IMPROVEMENTS								
	06-2022	90-R2	* (11)	9,209,467.84	5,369,108	4,853,401	851,276	9.24	5.7
	06-2022	90-R2	* (11)	4,336,957.28	1,063,479	3,750,544	655,913	15.12	5.7
	06-2029	90-R2	* (10)	29,664,979.16	21,454,595	11,176,882	896,087	3.02	12.5
	06-2029	90-R2	* (11)	27,862,834.57	19,334,081	11,593,665	928,293	3.33	12.5
	06-2022	90-R2	* (11)	30,934,199.88	26,913,191	7,423,771	1,305,543	4.22	5.7
	06-2029	90-R2	* (10)	70,065,640.60	52,568,884	24,503,321	1,966,707	2.81	12.5
	06-2042	90-R2	* (5)	403,636.00	8,557	415,261	16,597	4.11	25.0
	06-2044	90-R2	* (5)	2,131,451.97	1,475,544	762,481	28,273	1.33	27.0
	06-2047	90-R2	* (5)	458,042.00	117,386	363,559	12,208	2.67	29.8
	06-2033	90-R2	* (5)	1,492,711.69	1,197,365	369,982	22,408	1.50	16.5
	06-2034	90-R2	* (5)	571,513.38	367,246	232,843	13,296	2.33	17.5
	TOTAL STRUCTURES AND IMPROVEMENTS			177,131,434.37	129,869,434	65,445,710	6,696,601	3.78	9.8
312.00	BOILER PLANT EQUIPMENT								
	06-2022	75-S0	* (11)	88,145,747.64	42,279,305	55,562,475	9,805,944	11.12	5.7
	06-2022	75-S0	* (11)	88,368,523.22	36,998,692	61,090,369	10,769,052	12.19	5.7
	06-2029	75-S0	* (10)	137,645,881.58	88,664,395	62,746,075	5,131,266	3.73	12.2
	06-2029	75-S0	* (10)	126,930,413.23	74,762,985	64,860,469	5,293,689	4.17	12.3
	06-2022	75-S0	* (11)	6,043,572.10	5,184,007	1,524,358	272,594	4.51	5.6
	06-2029	75-S0	* (10)	15,254,041.73	10,094,597	6,684,848	553,313	3.63	12.1
	06-2033	75-S0	* (5)	42,923,481.28	34,057,590	11,012,065	689,589	1.61	16.0
	06-2042	75-S0	* (5)	18,138,531.28	7,308,605	11,736,853	489,745	2.70	24.0
	06-2044	75-S0	* (5)	86,173,649.71	66,841,917	23,640,415	914,220	1.06	25.9
	06-2047	75-S0	* (5)	26,297,846.77	3,059,104	24,553,635	860,987	3.27	28.5
	06-2033	75-S0	* (5)	15,704,258.64	13,938,347	2,551,125	157,672	1.00	16.2
	06-2034	75-S0	* (5)	44,686,467.80	30,590,589	16,330,202	947,227	2.12	17.2
	TOTAL BOILER PLANT EQUIPMENT			696,312,414.98	413,780,132	342,292,889	35,885,298	5.15	9.5
314.00	TURBOGENERATOR UNITS								
	06-2022	45-R1.5	* (10)	28,781,740.46	9,901,631	21,758,283	3,914,005	13.60	5.6
	06-2022	45-R1.5	* (10)	34,145,118.66	12,039,663	25,519,968	4,582,212	13.42	5.6
	06-2029	45-R1.5	* (9)	42,228,337.04	15,440,101	30,588,786	2,630,786	6.23	11.6
	06-2029	45-R1.5	* (9)	39,133,170.24	15,579,409	27,075,747	2,305,353	5.89	11.7
	06-2022	45-R1.5	* (10)	3,813,725.50	3,575,882	619,216	116,678	3.06	5.3
	06-2033	45-R1.5	* (5)	20,710,885.20	16,987,716	4,758,714	309,829	1.50	15.4
	06-2042	45-R1.5	* (5)	15,800,824.04	6,391,663	10,199,202	452,092	2.86	22.6
	06-2044	45-R1.5	* (5)	89,524,456.27	69,143,032	24,857,647	1,016,648	1.14	24.5
	06-2047	45-R1.5	* (5)	24,647,469.63	6,463,275	19,416,568	728,552	2.96	26.7
	06-2033	45-R1.5	* (5)	22,032,534.57	17,817,477	5,316,684	336,528	1.53	15.8
	06-2034	45-R1.5	* (5)	18,176,144.67	11,698,599	7,386,353	439,610	2.42	16.8
	TOTAL TURBOGENERATOR UNITS			338,994,406.28	185,038,449	177,497,168	16,832,293	4.97	10.5
315.00	ACCESSORY ELECTRIC EQUIPMENT								
	06-2022	60-S2	* (10)	7,465,362.62	4,686,400	3,525,499	627,933	8.41	5.6
	06-2022	60-S2	* (11)	4,167,725.42	1,460,588	3,165,588	560,352	13.45	5.6
	06-2029	60-S2	* (9)	6,769,581.50	4,484,210	2,894,634	241,798	3.57	12.0
	06-2029	60-S2	* (9)	6,474,413.60	3,767,317	3,289,794	270,740	4.18	12.2
	06-2022	60-S2	* (10)	2,272,860.64	1,998,202	501,944	91,460	4.02	5.5
	06-2029	60-S2	* (9)	7,639,006.24	5,452,901	2,873,616	241,668	3.16	11.9
	06-2033	60-S2	* 0	1,678,558.68	1,328,206	350,353	21,481	1.28	16.3
	06-2042	60-S2	* 0	962,486.71	358,861	603,625	24,389	2.53	24.7
	06-2044	60-S2	* 0	7,300,879.00	5,714,400	1,586,479	59,087	0.81	26.8
	06-2047	60-S2	* 0	2,199,936.00	586,806	1,613,130	54,516	2.48	29.6
	06-2033	60-S2	* 0	670,281.89	579,011	91,271	5,491	0.82	16.6
	06-2034	60-S2	* 0	1,279,531.00	862,622	416,909	23,581	1.84	17.7
	TOTAL ACCESSORY ELECTRIC EQUIPMENT			48,880,623.30	31,279,523	20,912,842	2,222,496	4.55	9.4

PUGET SOUND ENERGY
ELECTRIC PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES AS OF SEPTEMBER 30, 2016

ALTERNATE RETIREMENT DATES OF 2029 FOR COLSTRIP UNITS 3 AND 4

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF SEPTEMBER 30, 2016 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (10)=(7)/(8)
							ACCRUAL AMOUNT (8)	ACCRUAL RATE (9)=(8)/(5)	
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	06-2022	50-R1.5	* (11)	946,611.59	373,569	677,170	120,035	12.68	5.6
	06-2022	50-R1.5	* (11)	1,075,704.32	483,996	710,036	126,437	11.75	5.6
	06-2029	50-R1.5	* (10)	1,043,990.99	378,123	770,267	63,624	6.09	12.1
	06-2029	50-R1.5	* (9)	1,165,681.21	420,604	849,988	70,427	6.04	12.1
	06-2022	50-R1.5	* (10)	6,205,596.72	5,331,195	1,494,961	270,437	4.36	5.5
	06-2029	50-R1.5	* (9)	251,533.56	195,027	79,144	6,872	2.73	11.5
	06-2029	50-R1.5	* (9)	4,444,375.42	2,910,938	1,933,432	165,210	3.72	11.7
	06-2042	50-R1.5	* 0	336,377.91	138,260	198,118	8,565	2.55	23.1
	06-2044	50-R1.5	* 0	6,163.00	4,824	1,339	54	0.88	24.8
	06-2047	50-R1.5	* 0	152,757.00	38,799	113,958	4,168	2.73	27.3
	06-2033	50-R1.5	* 0	123,691.00	109,782	13,909	874	0.71	15.9
	06-2034	50-R1.5	* 0	62,866.00	43,036	19,830	1,171	1.86	16.9
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT			15,815,348.72	10,428,153	6,862,152	837,874	5.30	8.2
	TOTAL STEAM PRODUCTION PLANT			1,277,134,227.65	770,395,690	613,010,761	62,474,562	4.89	
	HYDROELECTRIC PRODUCTION PLANT								
330.10	06-2049	SQUARE	* 0	32,898.73	11,390	21,509	657	2.00	32.7
331.00	STRUCTURES AND IMPROVEMENTS								
	10-2058	75-S1	* (5)	35,273,454.28	6,306,966	30,730,161	776,755	2.20	39.6
	10-2058	75-S1	* (7)	15,612,653.91	6,565,230	10,140,309	260,751	1.67	38.9
	06-2044	75-S1	* (2)	58,654,809.26	5,540,003	54,287,902	2,009,010	3.43	27.0
	06-2044	75-S1	* (2)	54,612,246.02	5,903,872	49,800,619	1,834,277	3.36	27.1
	TOTAL STRUCTURES AND IMPROVEMENTS			164,153,163.47	24,316,071	144,958,991	4,880,793	2.97	29.7
332.00	RESERVOIRS, DAMS AND WATERWAYS								
	10-2058	90-R1.5	* (9)	115,624,469.96	22,402,337	103,628,335	2,636,328	2.28	39.3
	10-2058	90-R1.5	* (12)	119,603,565.13	59,809,738	74,146,255	1,900,806	1.59	39.0
	06-2044	90-R1.5	* (4)	53,492,873.45	4,795,759	50,836,829	1,899,379	3.55	26.8
	06-2044	90-R1.5	* (4)	60,540,016.92	4,528,235	58,433,383	2,184,265	3.61	26.8
	TOTAL RESERVOIRS, DAMS AND WATERWAYS			349,260,925.46	91,536,069	287,044,802	8,620,778	2.47	33.3
333.00	WATER WHEELS, TURBINES AND GENERATORS								
	10-2058	75-S1	* (6)	41,634,914.70	9,000,675	35,132,334	893,215	2.15	39.3
	10-2058	75-S1	* (9)	13,128,270.76	9,227,178	5,082,637	126,284	0.96	40.2
	06-2044	75-S1	* (2)	36,614,585.44	3,022,251	34,324,626	1,266,049	3.46	27.1
	06-2044	75-S1	* (2)	35,031,623.57	2,768,921	32,963,335	1,222,346	3.49	27.0
	TOTAL WATER WHEELS, TURBINES AND GENERATORS			126,409,394.47	24,019,025	107,502,932	3,507,894	1.82	26.2
334.00	ACCESSORY ELECTRIC EQUIPMENT								
	10-2058	60-R2.5	* (3)	15,578,198.47	2,648,683	13,396,861	343,909	2.21	39.0
	10-2058	60-R2.5	* (4)	2,738,077.70	1,380,698	1,466,903	38,385	1.40	38.2
	06-2044	60-R2.5	* (1)	16,156,295.24	1,231,153	15,086,705	561,261	3.47	26.9
	06-2044	60-R2.5	* (1)	11,055,386.45	725,092	10,440,848	388,424	3.51	26.9
	TOTAL ACCESSORY ELECTRIC EQUIPMENT			45,527,957.86	5,985,626	40,391,317	1,331,979	2.93	30.3
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	10-2058	45-S1	* (4)	8,012,780.46	1,065,749	7,267,543	216,627	2.70	33.5
	10-2058	45-S1	* (4)	1,115,022.10	447,518	712,105	22,020	1.97	32.3
	06-2044	45-S1	* (1)	1,548,648.53	129,676	1,434,459	56,004	3.62	25.6
	06-2044	45-S1	* (2)	1,592,310.85	173,199	1,450,958	56,628	3.56	25.6
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT			12,268,761.94	1,816,142	10,865,065	351,279	2.86	30.9
335.10	MISCELLANEOUS TOOLS								
	10-2058	18-S4	* 0	846,482.91	637,395	209,088	15,022	1.77	13.9
	10-2058	18-S4	* 0	597,432.90	140,377	457,056	61,911	10.36	7.4
	06-2044	18-S4	* 0	674,571.58	542,235	132,337	8,883	1.32	14.9
	06-2044	18-S4	* 0	80,300.26	77,265	3,035	206	0.26	14.7
	TOTAL MISCELLANEOUS TOOLS			2,198,787.65	1,397,272	801,516	86,022	3.91	9.3

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AND CALCULATED ANNUAL DEPRECIATION RATES AS OF SEPTEMBER 30, 2016

ALTERNATE RETIREMENT DATES OF 2029 FOR COLSTRIP UNITS 3 AND 4

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF SEPTEMBER 30, 2016 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (10)=(7)/(8)		
							ACCRUAL AMOUNT (8)	ACCRUAL RATE (9)=(8)/(5)			
336.00	ROADS, RAILROADS AND BRIDGES										
	LOWER BAKER	10-2058	75-S0.5	*	(1)	1,588,315.74	188,571	1,415,627	36,505	2.30	38.8
	UPPER BAKER	10-2058	75-S0.5	*	(2)	2,648,181.67	245,575	2,455,570	66,943	2.53	36.7
	SNOQUALMIE #1	06-2044	75-S0.5	*	0	637,500.65	60,852	576,649	21,557	3.38	26.7
	SNOQUALMIE #2	06-2044	75-S0.5	*	0	157,935.07	15,050	142,885	5,341	3.38	26.8
	TOTAL ROADS, RAILROADS AND BRIDGES					5,031,933.13	510,048	4,590,731	130,346	2.59	35.2
	TOTAL HYDROELECTRIC PRODUCTION PLANT					704,883,822.71	149,591,644	596,176,863	18,909,748	2.68	
	OTHER PRODUCTION PLANT										
340.10	EASEMENTS	06-2030	SQUARE	*	(5)	221,928.75	197,425	35,601	2,589	1.17	13.8
341.00	STRUCTURES AND IMPROVEMENTS										
	ENCOGEN	06-2033	55-R4	*	(5)	9,238,362.05	5,850,367	3,849,913	231,822	2.51	16.6
	FREDERICKSON 1/EPCOR	06-2042	55-R4	*	(5)	5,774,386.75	2,475,066	3,588,040	142,439	2.47	25.2
	GOLDENDALE	06-2044	55-R4	*	(5)	34,450,809.72	26,661,589	9,511,761	348,886	1.01	27.3
	MINT FARM	06-2047	55-R4	*	(5)	11,003,157.44	2,980,386	8,572,929	284,891	2.59	30.1
	SUMAS	06-2033	55-R4	*	(5)	2,897,941.90	2,321,057	721,782	43,243	1.49	16.7
	CRYSTAL MOUNTAIN	06-2028	55-R4	*	(5)	811,209.69	372,743	479,027	40,935	5.05	11.7
	FREDONIA	06-2030	55-R4	*	(5)	5,035,526.76	4,058,711	1,228,592	90,676	1.80	13.5
	FREDERICKSON	06-2030	55-R4	*	(5)	2,735,279.15	2,532,962	339,082	24,785	0.91	13.7
	WHITEHORN 2-3	06-2038	55-R4	*	(5)	1,010,183.43	442,590	618,102	28,546	2.83	21.7
	FERNDALE	06-2034	55-R4	*	(5)	5,927,075.00	3,829,889	2,393,540	135,152	2.28	17.7
	TOTAL STRUCTURES AND IMPROVEMENTS					78,883,931.89	51,525,360	31,302,768	1,371,375	1.74	22.8
341.01	STRUCTURES AND IMPROVEMENTS - WIND										
	LOWER SNAKE RIVER	06-2037	55-R4	*	(5)	31,416,965.73	4,583,746	28,404,068	1,373,504	4.37	20.7
	HOPKINS RIDGE	06-2030	55-R4	*	(5)	3,413,471.97	368,034	3,216,112	234,724	6.88	13.7
	WILD HORSE	06-2031	55-R4	*	(5)	15,120,072.09	3,203,468	12,672,608	862,193	5.70	14.7
	TOTAL STRUCTURES AND IMPROVEMENTS - WIND					49,950,509.79	8,155,248	44,292,788	2,470,421	4.95	17.9
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES										
	ENCOGEN	06-2033	45-R3	*	(5)	8,121,641.08	6,540,475	1,987,248	125,475	1.54	15.8
	FREDERICKSON 1/EPCOR	06-2042	45-R3	*	(5)	1,804,662.80	697,152	1,197,744	50,752	2.81	23.6
	GOLDENDALE	06-2044	45-R3	*	(5)	1,887,875.00	1,477,641	504,628	19,635	1.04	25.7
	MINT FARM	06-2047	45-R3	*	(5)	1,457,862.00	419,775	1,110,980	39,466	2.71	28.2
	SUMAS	06-2033	45-R3	*	(5)	3,889,943.37	3,452,527	631,913	38,673	0.99	16.3
	CRYSTAL MOUNTAIN	06-2028	45-R3	*	(5)	476,309.45	67,263	432,862	37,348	7.84	11.6
	FREDONIA	06-2030	45-R3	*	(5)	3,739,991.62	2,415,322	1,511,669	122,288	3.27	12.4
	FREDERICKSON	06-2030	45-R3	*	(5)	3,702,107.48	3,642,779	244,434	20,693	0.56	11.8
	WHITEHORN 2-3	06-2038	45-R3	*	(5)	134,194.70	138,223	2,581	134	0.10	20.0
	FERNDALE	06-2034	45-R3	*	(5)	418,443.00	286,449	152,916	8,763	2.09	17.5
	TOTAL FUEL HOLDERS, PRODUCERS AND ACCESSORIES					25,633,030.50	19,137,607	7,777,075	463,227	1.81	16.8
344.00	GENERATORS										
	CRYSTAL MOUNTAIN	06-2028	60-R3	*	(5)	575,842.91	405,829	198,806	17,279	3.00	11.5
	FREDONIA	06-2030	60-R3	*	(5)	99,010,602.66	66,636,896	37,324,236	2,738,639	2.77	13.6
	FREDERICKSON	06-2030	60-R3	*	(5)	30,004,024.96	24,750,966	6,753,260	506,008	1.69	13.3
	WHITEHORN 2-3	06-2038	60-R3	*	(5)	33,087,674.33	30,119,678	4,622,380	216,097	0.65	21.4
	TOTAL GENERATORS					162,678,144.86	121,913,369	48,898,682	3,478,023	2.14	14.1
344.01	GENERATORS - WIND										
	LOWER SNAKE RIVER	06-2037	40-R2.5	*	(5)	583,581,424.76	112,902,903	499,857,593	25,258,090	4.33	19.8
	HOPKINS RIDGE	06-2030	40-R2.5	*	(5)	153,525,782.01	62,513,564	98,688,507	7,495,174	4.88	13.2
	WILD HORSE	06-2031	40-R2.5	*	(5)	372,345,403.38	136,231,904	254,730,769	18,030,523	4.84	14.1
	TOTAL GENERATORS - WIND					1,109,452,610.15	311,648,371	853,276,869	50,783,787	4.58	16.8

PUGET SOUND ENERGY
ELECTRIC PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF SEPTEMBER 30, 2016

ALTERNATE RETIREMENT DATES OF 2029 FOR COLSTRIP UNITS 3 AND 4

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF SEPTEMBER 30, 2016 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (10)=(7)/(8)		
							ACCRUAL AMOUNT (8)	ACCRUAL RATE (9)=(8)/(5)			
344.20	GENERATORS - COMBINED CYCLE										
	ENCOGEN	06-2033	12-L0.5	*	20	74,375,981.07	56,434,886	3,065,899	540,356	0.73	5.7
	FREDERICKSON 1/EPCOR	06-2042	12-L0.5	*	20	26,006,934.52	1,397,214	19,408,333	2,999,348	11.53	6.5
	GOLDENDALE	06-2044	12-L0.5	*	20	83,514,274.03	8,066,153	58,745,266	7,147,793	8.56	8.2
	MINT FARM	06-2047	12-L0.5	*	20	32,380,061.68	2,715,654	23,188,396	2,902,863	8.96	8.0
	SUMAS	06-2033	12-L0.5	*	20	27,973,570.46	20,284,084	2,094,772	267,769	0.96	7.8
	FERNDALE	06-2034	12-L0.5	*	20	53,610,403.71	35,341,321	7,547,002	854,758	1.59	8.8
	TOTAL GENERATORS - COMBINED CYCLE					297,861,225.47	124,239,313	114,049,668	14,712,887	4.94	7.8
345.00	ACCESSORY ELECTRIC EQUIPMENT										
	ENCOGEN	06-2033	45-S1.5	*	(5)	2,021,517.63	1,613,490	509,104	33,297	1.65	15.3
	FREDERICKSON 1/EPCOR	06-2042	45-S1.5	*	(5)	296,766.72	111,119	200,486	8,875	2.99	22.6
	GOLDENDALE	06-2044	45-S1.5	*	(5)	9,468,135.00	7,420,970	2,520,571	101,965	1.08	24.7
	MINT FARM	06-2047	45-S1.5	*	(5)	2,823,972.00	810,921	2,154,249	79,787	2.83	27.0
	SUMAS	06-2033	45-S1.5	*	(5)	4,392,925.14	3,714,712	897,859	55,659	1.27	16.1
	CRYSTAL MOUNTAIN	06-2028	45-S1.5	*	(5)	406,679.71	188,927	238,087	20,822	5.12	11.4
	FREDONIA	06-2030	45-S1.5	*	(5)	7,187,907.92	3,377,315	4,169,989	309,159	4.30	13.5
	FREDERICKSON	06-2030	45-S1.5	*	(5)	2,438,637.16	1,763,155	797,414	59,300	2.43	13.4
	WHITEHORN 2-3	06-2038	45-S1.5	*	(5)	201,938.39	172,085	39,950	2,007	0.99	19.9
	FERNDALE	06-2034	45-S1.5	*	(5)	3,521,060.99	2,410,379	1,286,735	74,292	2.11	17.3
	TOTAL ACCESSORY ELECTRIC EQUIPMENT					32,759,540.66	21,583,072	12,814,444	745,163	2.27	17.2
345.01	ACCESSORY ELECTRIC EQUIPMENT - WIND										
	LOWER SNAKE RIVER	06-2037	45-S1.5	*	(5)	68,432,625.08	13,311,771	58,542,486	2,921,282	4.27	20.0
	HOPKINS RIDGE	06-2030	45-S1.5	*	(5)	13,903,072.54	5,771,433	8,826,794	665,811	4.79	13.3
	WILD HORSE	06-2031	45-S1.5	*	(5)	36,997,247.70	13,607,937	25,239,173	1,772,155	4.79	14.2
	TOTAL ACCESSORY ELECTRIC EQUIPMENT - WIND					119,332,945.32	32,691,140	92,608,453	5,359,248	4.49	17.3
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT										
	ENCOGEN	06-2033	45-S1.5	*	(5)	792,720.88	114,831	717,526	45,000	5.68	15.9
	GOLDENDALE	06-2044	45-S1.5	*	(5)	2,134,388.00	1,670,587	570,521	23,079	1.08	24.7
	MINT FARM	06-2047	45-S1.5	*	(5)	717,365.05	200,278	552,956	20,425	2.85	27.1
	SUMAS	06-2033	45-S1.5	*	(5)	2,005,074.48	1,775,642	329,686	20,465	1.02	16.1
	FREDONIA	06-2030	45-S1.5	*	(5)	353,337.64	265,750	105,254	7,885	2.23	13.3
	FREDERICKSON	06-2030	45-S1.5	*	(5)	156,087.78	158,502	5,390	421	0.27	12.8
	WHITEHORN 2-3	06-2038	45-S1.5	*	(5)	46,462.34	28,650	20,136	1,180	2.54	17.1
	FERNDALE	06-2034	45-S1.5	*	(5)	665,876.00	455,832	243,337	14,049	2.11	17.3
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT					6,871,312.17	4,670,072	2,544,806	132,504	1.93	19.2
346.01	MISCELLANEOUS POWER PLANT EQUIPMENT - WIND										
	LOWER SNAKE RIVER	06-2037	50-R2.5	*	(5)	2,820,158.96	548,421	2,412,746	119,799	4.25	20.1
	HOPKINS RIDGE	06-2030	50-R2.5	*	(5)	479,164.80	120,445	382,678	28,324	5.91	13.5
	WILD HORSE	06-2031	50-R2.5	*	(5)	706,082.18	166,936	574,450	39,712	5.62	14.5
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT - WIND					4,005,405.94	835,801	3,369,874	187,835	4.69	17.9
346.10	MISCELLANEOUS TOOLS										
	ENCOGEN	06-2028	15-L4	*	0	387,249.85	108,495	278,755	35,473	9.16	7.9
	FREDERICKSON 1/EPCOR	06-2042	15-L4	*	0	44,161.55	12,907	31,255	3,992	9.04	7.8
	GOLDENDALE	06-2044	15-L4	*	0	469,809.97	36,213	433,597	46,133	9.82	9.4
	MINT FARM	06-2047	15-L4	*	0	363,626.33	61,077	302,549	33,962	9.34	8.9
	SUMAS	06-2033	15-L4	*	0	310,501.03	29,326	281,175	30,586	9.85	9.2
	CRYSTAL MOUNTAIN	06-2028	15-L4	*	0	10,249.28	2,694	7,555	2,041	19.91	3.7
	FREDONIA	06-2030	15-L4	*	0	500,057.41	141,521	358,536	80,315	16.06	4.5
	FREDERICKSON	06-2030	15-L4	*	0	313,151.40	63,836	249,315	38,756	12.38	6.4
	WHITEHORN 2-3	06-2038	15-L4	*	0	252,402.76	85,235	167,168	27,048	10.72	6.2
	TOTAL MISCELLANEOUS TOOLS					2,651,209.58	541,303	2,109,905	298,306	11.25	7.1
346.11	MISCELLANEOUS TOOLS - WIND										
	LOWER SNAKE RIVER	06-2037	15-L4	*	0	124,261.07	9,773	114,488	8,911	7.17	12.8
	HOPKINS RIDGE	06-2030	15-L4	*	0	324,714.64	95,474	229,240	32,087	9.88	7.1
	WILD HORSE	06-2031	15-L4	*	0	333,519.97	46,846	286,674	25,531	7.66	11.2
	TOTAL MISCELLANEOUS TOOLS - WIND					782,495.68	152,094	630,402	66,529	8.50	9.5

PUGET SOUND ENERGY
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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF SEPTEMBER 30, 2016

ALTERNATE RETIREMENT DATES OF 2029 FOR COLSTRIP UNITS 3 AND 4

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF SEPTEMBER 30, 2016 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ACCRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
348.00	ENERGY STORAGE EQUIPMENT		0	4,776,731.56	95,635	4,681,096	238,466	4.99	19.6
	TOTAL OTHER PRODUCTION PLANT			1,895,861,022.32	697,385,810	1,218,392,431	80,310,360	4.24	
TRANSMISSION PLANT									
350.10	EASEMENTS	75-R4	0	13,037,871.04	3,769,178	9,268,693	143,445	1.10	64.6
350.16	EASEMENTS - SUBTRANSMISSION	75-R4	0	2,478,317.94	(34,424)	2,512,742	34,956	1.41	71.9
350.17	EASEMENTS - HVD RECLASS	75-R4	0	20,438,119.84	9,201,696	11,236,424	216,465	1.06	51.9
350.99	EASEMENTS - GIF	75-R4	0	172,388.53	39,559	132,830	2,066	1.20	64.3
352.00	STRUCTURES AND IMPROVEMENTS	65-R4	(5)	3,818,787.78	1,232,451	2,777,276	58,188	1.52	47.7
352.60	STRUCTURES AND IMPROVEMENTS - SUBTRANSMISSION	65-R4	(5)	1,759,633.82	68,052	1,779,564	28,096	1.60	63.3
352.70	STRUCTURES AND IMPROVEMENTS - HVD RECLASS	65-R4	(5)	2,270,219.17	1,182,926	1,200,804	29,883	1.32	40.2
352.90	STRUCTURES AND IMPROVEMENTS - GIF	65-R4	(5)	1,956,303.54	298,138	1,755,981	29,470	1.51	59.6
353.00	STATION EQUIPMENT	45-R1.5	(10)	157,933,119.29	45,791,174	127,935,257	3,642,533	2.31	35.1
353.60	STATION EQUIPMENT - SUBTRANSMISSION	45-R1.5	(10)	108,797,057.09	6,534,012	113,142,750	2,669,975	2.45	42.4
353.70	STATION EQUIPMENT - HVD RECLASS	45-R1.5	(10)	198,771,431.60	67,306,052	151,342,523	4,951,422	2.49	30.6
353.80	STATION EQUIPMENT - LIF	45-R1.5	(10)	405,246.36	193,972	251,799	9,978	2.46	25.2
353.90	STATION EQUIPMENT - GIF	45-R1.5	(10)	129,588,728.68	38,323,242	104,202,360	2,697,721	2.08	38.6
354.00	TOWERS AND FIXTURES	75-R4	(15)	90,583,275.94	43,514,475	60,633,293	1,136,178	1.25	53.4
354.70	TOWERS AND FIXTURES - HVD RECLASS	75-R4	(15)	1,507,252.65	896,631	836,709	16,945	1.12	49.4
354.90	TOWERS AND FIXTURES - GIF	75-R4	(15)	133,399.28	110,351	43,058	609	0.46	70.7
355.00	POLES AND FIXTURES	43-R1	(40)	85,130,847.55	27,928,206	91,254,981	2,587,052	3.04	35.3
355.60	POLES AND FIXTURES - SUBTRANSMISSION	43-R1	(40)	78,708,415.22	4,825,666	105,366,116	2,559,412	3.25	41.2
355.70	POLES AND FIXTURES - HVD RECLASS	43-R1	(40)	170,738,423.63	47,576,643	191,457,151	5,810,001	3.40	33.0
355.90	POLES AND FIXTURES - GIF	43-R1	(40)	8,879,281.07	2,097,318	10,333,675	274,655	3.09	37.6
356.00	OVERHEAD CONDUCTORS AND DEVICES	60-R2.5	(10)	127,496,954.51	69,844,695	70,401,955	1,643,666	1.29	42.8
356.60	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	60-R2.5	(10)	25,127,105.97	1,384,144	26,255,673	455,609	1.81	57.6
356.70	OVERHEAD CONDUCTORS AND DEVICES - HVD RECLASS	60-R2.5	(10)	132,747,968.58	70,324,578	75,698,188	1,743,446	1.31	43.4
356.90	OVERHEAD CONDUCTORS AND DEVICES - GIF	60-R2.5	(10)	6,269,537.68	1,610,720	5,285,772	100,331	1.60	52.7
357.70	UNDERGROUND CONDUIT - HVD RECLASS	55-R4	0	700,574.85	375,467	325,108	17,834	2.55	18.2
357.90	UNDERGROUND CONDUIT - GIF	55-R4	0	510,284.37	114,486	395,799	8,839	1.73	44.8
358.70	UNDERGROUND CONDUCTORS AND DEVICES - HVD RECLASS	55-R4	0	2,932,873.15	2,515,857	417,016	21,673	0.74	19.2
358.90	UNDERGROUND CONDUCTORS AND DEVICES - GIF	55-R4	0	34,023,856.66	8,177,268	25,846,588	527,144	1.55	49.0
359.00	ROADS AND TRAILS	65-R4	0	1,379,629.34	397,494	982,136	19,310	1.40	50.9
359.70	ROADS AND TRAILS - HVD RECLASS	65-R4	0	568,185.43	279,529	288,657	9,535	1.68	30.3
359.99	ROADS AND TRAILS - GIF	65-R4	0	8,020.92	3,313	4,708	117	1.46	40.2
	TOTAL TRANSMISSION PLANT			1,408,833,111.48	455,882,866	1,193,365,586	31,445,954	2.23	
DISTRIBUTION PLANT									
360.10	EASEMENTS	65-R4	0	6,192,997.78	3,154,464	3,038,534	69,962	1.13	43.4
361.00	STRUCTURES AND IMPROVEMENTS	60-R2	(10)	7,980,826.73	2,327,041	6,451,869	140,499	1.76	45.9
362.00	STATION EQUIPMENT	52-S0	(15)	434,912,648.52	125,213,289	374,936,256	8,871,422	2.04	42.3
363.00	BATTERY STORAGE EQUIPMENT	20-S3	0	1,194,182.86	23,909	1,170,274	59,617	4.99	19.6
364.00	POLES, TOWERS AND FIXTURES	46-R1.5	(50)	340,904,415.12	146,427,147	364,929,476	10,713,901	3.14	34.1
365.00	OVERHEAD CONDUCTORS AND DEVICES	38-R2.5	(25)	409,216,186.51	120,401,105	391,119,128	15,306,553	3.74	25.6
366.00	UNDERGROUND CONDUIT	55-R3	(10)	672,272,622.88	261,027,349	478,472,536	11,912,719	1.77	40.2
367.00	UNDERGROUND CONDUCTORS AND DEVICES	38-R2.5	(40)	844,856,752.29	341,308,280	841,491,174	33,220,993	3.93	25.3
368.00	LINE TRANSFORMERS	44-R2	(50)	462,673,680.60	181,111,959	512,898,561	18,805,777	4.06	27.3
369.00	SERVICES	55-R3	(60)	182,057,677.19	116,569,686	174,722,597	5,727,599	3.15	30.5
370.00	METERS	20-L1	(10)	140,665,913.55	34,679,835	120,052,670	11,730,432	8.34 **	10.2
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	31-S0.5	(15)	53,727,968.48	18,793,323	42,993,840	2,552,518	4.75	16.8
	TOTAL DISTRIBUTION PLANT			3,556,655,872.51	1,351,037,388	3,312,276,915	119,111,992	3.35	

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ALTERNATE RETIREMENT DATES OF 2029 FOR COLSTRIP UNITS 3 AND 4

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF SEPTEMBER 30, 2016 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	ACCRRUAL RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
GENERAL PLANT									
390.00	STRUCTURES AND IMPROVEMENTS								
	SKAGIT	06-2057	(5)	20,916,098.27	7,596,119	14,365,784	374,164	1.79	38.4
	OTHER STRUCTURES		(5)	27,691,074.90	20,042,691	9,032,937	261,922	0.95	34.5
	TOTAL STRUCTURES AND IMPROVEMENTS			48,607,173.17	27,638,810	23,398,721	636,086	1.43	36.6
391.10	OFFICE FURNITURE AND EQUIPMENT								
	FULLY ACCRUED	FULLY ACCRUED	0	5,896,620.07	5,896,620	0	0	-	-
	AMORTIZED	20-SQ	0	4,398,911.17	2,177,000	2,221,911	219,874	5.00	10.1
	TOTAL OFFICE FURNITURE AND EQUIPMENT			10,295,531.24	8,073,620	2,221,911	219,874	2.14	10.5
391.20	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS								
		5-SQ	0	22,169,281.93	13,532,000	8,637,282	4,433,881	20.00	1.9
392.00	TRANSPORTATION EQUIPMENT								
		12-L3	10	9,188,876.11	5,273,638	2,996,351	482,333	5.25	6.2
393.00	STORES EQUIPMENT								
	FULLY ACCRUED	FULLY ACCRUED	0	589,595.93	589,596	0	0	-	-
	AMORTIZED	20-SQ	0	170,968.61	33,600	137,369	8,552	5.00	16.1
	TOTAL STORES EQUIPMENT			760,564.54	623,196	137,369	8,552	0.99	16.4
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT								
	FULLY ACCRUED	FULLY ACCRUED	0	3,661,294.93	3,661,295	0	0	-	-
	AMORTIZED	20-SQ	0	8,917,577.84	2,134,000	6,783,578	445,520	5.00	15.2
	TOTAL TOOLS, SHOP AND GARAGE EQUIPMENT			12,578,872.77	5,795,295	6,783,578	445,520	3.61	15.7
395.00	LABORATORY EQUIPMENT								
	FULLY ACCRUED	FULLY ACCRUED	0	4,155,876.27	4,155,876	0	0	-	-
	AMORTIZED	20-SQ	0	7,875,250.46	3,991,000	3,884,250	393,582	5.00	9.9
	TOTAL LABORATORY EQUIPMENT			12,031,126.73	8,146,876	3,884,250	393,582	3.40	10.5
396.00	POWER OPERATED EQUIPMENT								
		14-L3	10	6,082,762.24	2,469,391	3,005,095	400,413	6.58	7.5
397.00	COMMUNICATION EQUIPMENT								
	FULLY ACCRUED	FULLY ACCRUED	0	12,913,083.02	12,913,083	0	0	-	-
	AMORTIZED	15-SQ	0	80,874,473.00	28,500,000	52,374,473	5,396,167	6.67	9.7
	TOTAL COMMUNICATION EQUIPMENT			93,787,556.02	41,413,083	52,374,473	5,396,167	5.81	10.3
398.00	MISCELLANEOUS EQUIPMENT								
	FULLY ACCRUED	FULLY ACCRUED	0	86,544.16	86,544	0	0	-	-
	AMORTIZED	15-SQ	0	190,785.64	67,100	123,686	12,718	6.67	9.7
	TOTAL MISCELLANEOUS EQUIPMENT			277,329.80	153,644	123,686	12,718	4.47	10.3
	TOTAL GENERAL PLANT			215,779,074.55	113,119,553	103,562,716	12,429,126	5.76	
UNRECOVERED RESERVE TO BE AMORTIZED									
391.10	OFFICE FURNITURE AND EQUIPMENT				(1,913,644)		382,729	***	
391.20	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS				20,333		(4,067)	***	
393.00	STORES EQUIPMENT				(384,429)		76,886	***	
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT				(798,799)		159,760	***	
395.00	LABORATORY EQUIPMENT				(3,153,918)		630,784	***	
397.00	COMMUNICATION EQUIPMENT				(7,646,069)		1,529,214	***	
398.00	MISCELLANEOUS EQUIPMENT				(63,957)		12,791	***	
	TOTAL UNRECOVERED RESERVE TO BE AMORTIZED				(13,940,483)		2,788,097		
	TOTAL DEPRECIABLE PLANT			9,059,147,131.22	3,523,472,467	7,036,785,272	327,469,839		

PUGET SOUND ENERGY
ELECTRIC PLANT

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF SEPTEMBER 30, 2016

ALTERNATE RETIREMENT DATES OF 2029 FOR COLSTRIP UNITS 3 AND 4

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF SEPTEMBER 30, 2016 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (10)=(7)/(8)
							ACCRUAL AMOUNT (8)	ACCRUAL RATE (9)=(8)/(5)	
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED									
301.00	ORGANIZATION			114,201.76					
302.00	FRANCHISES AND CONSENTS			55,290,806.07	10,926,343				
303.00	MISCELLANEOUS INTANGIBLES			64,531,940.29	23,833,179				
310.00	LAND AND LAND RIGHTS			3,795,192.79					
317.00	ARO			252,964.00	71,227				
317.10	ARO			35,282,326.10	2,724,424				
330.00	LAND AND LAND RIGHTS			6,106,994.79					
337.00	ARO			0.00					
340.00	LAND AND LAND RIGHTS			15,794,832.10					
347.00	ARO			35,764,902.99	3,237,154				
350.00	LAND AND LAND RIGHTS			3,261,662.87					
350.70	LAND AND LAND RIGHTS			11,102,366.64					
350.90	LAND AND LAND RIGHTS			1,908.09					
359.90	ARO			5,387,661.84	84,806				
360.00	LAND AND LAND RIGHTS			31,113,740.94	9				
374.00	ARO			2,696,909.52	315,002				
389.00	LAND AND LAND RIGHTS			5,316,207.63					
390.10	STRUCTURES AND IMPROVEMENTS - LEASEHOLDS			184,775.85	170,844				
TOTAL NONDEPRECIABLE PLANT				275,999,394.27	41,362,988				
TOTAL ELECTRIC PLANT				9,335,146,525.49	3,564,835,455	7,036,785,272	327,469,839		

* LIFE SPAN PROCEDURE USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

** FOR NEW ADDITIONS FOR AMI METERS, THE RECOMMENDATION IS A 20-S2.5 SURVIVOR CURVE, (10) NET SALVAGE AND A 5.50% DEPRECIATION RATE.

*** 5-YEAR AMORTIZATION OF UNRECOVERED RESERVE RELATED TO AMORTIZATION ACCOUNTING.

NOTE: FOR NEW ASSETS FOR THE COMPANY'S EQUIPMENT LEASE PROGRAM, THE FOLLOWING ESTIMATES AND DEPRECIATION RATES ARE RECOMMENDED:

	LIFE	NET SALVAGE	RATE
RESIDENTIAL HEAT PUMPS	18-S3	0	5.56
RESIDENTIAL WATER HEATERS	15-L3	0	6.67
COMMERCIAL WATER HEATERS	10-L3	0	10.00