Exh. SJS-14
Dockets UE-260005, UG-260006 and UE-260113
Witness: Sylvana J. Sorrells

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION, **Complainant,** **v.** **PUGET SOUND ENERGY,** **Respondent.**	**DOCKETS UE-260005 & UG-260006**
In the Matter of the Petition of **PUGET SOUND ENERGY** **For an Accounting Order Authorizing the Deferred Accounting Treatment for FERC Interest Associated with Mandatory Transmission Network Upgrades**	**DOCKET UE-260113 (Consolidated)**

EXHIBIT TO

TESTIMONY OF

SYLVANA J. SORRELLS

STAFF OF WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

Cost of Capital and Rate of Return

July 28, 2026

Please see Excel Sheet Exh. SJS-14, filed herewith.