**Exh. ZML-2 r**
**Dockets UE-260005, UG-260006 and UE-260113**
**Witness: Ziad M. Lien**

**BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

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|---|---|
| **WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,**<br><br>**Complainant,**<br><br>**v.**<br><br>**PUGET SOUND ENERGY,**<br><br>**Respondent.** | **DOCKETS UE-260005 & UG-260006** |
| **In the Matter of the Petition of**<br><br>**PUGET SOUND ENERGY**<br><br>**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**

**ZIAD M. LIEN**

**STAFF OF WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

***UTC Staff's Electric Cost-of-Service Study***

**July 28, 2026**

***Revised September 3, 2026***

Please see Excel Sheet Exh. ZML-2r, filed herewith.