

Exhibit No. ECO-25
Dockets UE-151871/UG-151872
Witness: Elizabeth C. O'Connell

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

PUGET SOUND ENERGY,

Respondent.

**DOCKETS UE-151871/UG-151872
(consolidated)**

**EXHIBIT TO
TESTIMONY OF**

ELIZABETH C. O'CONNELL

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

PSE response to Staff Data Request 49

June 7, 2016

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

**Docket Nos. UE-151871 UG-151872
Puget Sound Energy's
Electric and Natural Gas Equipment Lease Service**

WUTC STAFF DATA REQUEST NO. 049

WUTC STAFF DATA REQUEST NO. 049:

Please identify all FERC accounts that PSE will use to record the transactions associated with net plant and future receivables for Schedule 75, and explain what each FERC account will be used for.

Response:

Puget Sound Energy ("PSE") anticipates using gas FERC account 386 "Other property on customers' premises" for natural gas assets offered under Schedule 75. FERC account 386 is the same FERC account currently being used for the existing rental service program.

To differentiate between natural gas assets in the existing rental service and assets deployed under the new Lease Solutions service, different subaccounts will be assigned under gas FERC account 386. Additionally, PSE anticipates using electric FERC account 372 "Leased property on Customers' premises" for electric assets offered under Schedule 75. Each of these subsidiary-level FERC accounts roll up to FERC 101 "Plant in service". Accounts receivable from Schedule 75 customers will be recognized in FERC account "Customer accounts receivable".