

**EXH. SEF-20
DOCKETS UE-22 ___/UG-22 ___
2022 PSE GENERAL RATE CASE
WITNESS: SUSAN E. FREE**

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

PUGET SOUND ENERGY,

Respondent.

**Docket UE-22 ___
Docket UG-22 ___**

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

SUSAN E. FREE

ON BEHALF OF PUGET SOUND ENERGY

JANUARY 31, 2022

Depreciation Study - Rate Change Impact on Depreciation Expense
Rate Year Depreciation Expense Change - Calculated with New Rate vs Calculated with Old Rate

	Rate Year		
	2023	2024	2025
<u>Common Plant:</u>			
General Plant	\$ 641,923.36	\$ 676,418.05	\$ 710,656.17
Intangible Plant	-	-	-
Total Common Plant	\$ 641,923.36	\$ 676,418.05	\$ 710,656.17
<u>Electric Plant:</u>			
Steam Production Plant	\$ 630,354.90	\$ 631,409.10	\$ 636,198.42
Hydro Production Plant	289,345.95	289,787.11	298,418.28
Other Production Plant	12,425,688.60	12,539,661.20	12,881,344.38
Transmission Plant	(2,924,130.93)	(3,571,231.96)	(4,852,984.80)
Distribution Plant	1,897,183.88	1,919,244.96	1,871,435.98
General Plant	99,289.97	103,746.76	107,679.35
Intangible Plant	-	-	-
Total Electric Plant	\$ 12,417,732.37	\$ 11,912,617.17	\$ 10,942,091.61
<u>Gas Plant:</u>			
Production Plant	\$ -	\$ -	\$ -
Underground Storage Plant	520,079.75	548,002.44	576,160.32
Other Storage Plant	(25,900.80)	(25,900.80)	(25,900.80)
Liquified Natural Gas Plant	10,773.36	10,773.36	10,773.36
Distribution Plant	18,521,502.95	21,375,349.48	22,251,070.25
General Plant	(73,752.02)	(73,073.01)	(72,150.12)
Intangible Plant	-	-	-
Total Gas Plant	\$ 18,952,703.24	\$ 21,835,151.47	\$ 22,739,953.01
Total All Plant	\$ 32,012,358.97	\$ 34,424,186.69	\$ 34,392,700.79