

**EXHIBIT NO. ___(EEE-5)
DOCKETS UE-151871/UG-151872
PSE EQUIPMENT LEASING SERVICE
WITNESS: ERIC E. ENGLERT**

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

PUGET SOUND ENERGY,

Respondent.

**Dockets UE-151871
UG-151872**

**SECOND EXHIBIT (NONCONFIDENTIAL) TO THE
PREFILED REBUTTAL TESTIMONY OF
ERIC E. ENGLERT
ON BEHALF OF PUGET SOUND ENERGY**

JULY 1, 2016

COPY

April 10, 1962

Karr, Tuttle, Campbell, Koch and Granberg
1210 - 1411 Fourth Avenue Building
Seattle, Washington

Attention: Miss Muriel Mawer

Gentlemen:

After due consideration of the memorandum of authorities submitted by you on behalf of the Oil Heat Institute as well as one submitted by the Association of Gas Utilities, the Commission is presently of the opinion that the gas utilities subject to our jurisdiction should include the rental rates on gas conversion units as part of their filed tariffs.

Gas conversion rental charges appear to be subject to Commission jurisdiction and all utilities will be so advised and where delinquent requested to file necessary tariffs. The Commission shall also direct all utilities offering conversion unit rental service to keep all costs associated with that service in special accounts. This will make it possible over a period of time to actually determine if the filed rates are compensatory.

The Commission will expect its staff to continually examine each utility's expenses and revenue associated with conversion unit rental service and keep it advised of any inadequacy of rates.

Very truly yours,

JACK TAYLOR
Secretary
W. U. & T. COMM.

STATE OF WASHINGTON
ALBERT D. ROSELLINI, Governor



COMMISSIONERS:
FRANCIS FLARSON, CHAIRMAN
PATRICK D. BUTHERLAND
DAYTON A. WITTEN

ADDRESS ALL COMMUNICATIONS TO
DAN O'DONOVAN
EXECUTIVE SECRETARY

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION
OLYMPIA

April 19, 1962

Mr. William P. Woods, President
Washington Natural Gas Company
1507 Fourth Avenue
Seattle 11, Washington

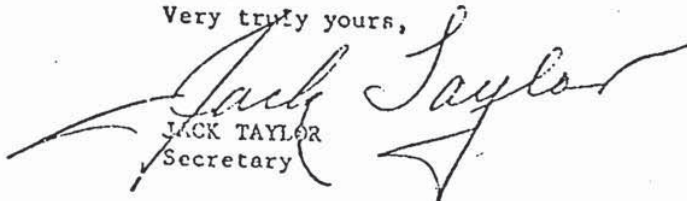
Dear Sir:

In connection with your company's "Gas Conversion Burner Rental Service" and "Residential Automatic Water Heater Rental Service" on file with this Commission, it is required that sufficient details be maintained to enable a determination of the contribution by this program to overall earnings.

Please make use of the following accounts, and any necessary sub-accounts, to identify directly all investment and accumulated depreciation to date, or subsequent, and all revenues and expenses, therewith, from May 1, 1962:

Investment	- Account 386	Other Property on Customers' Premises
Revenues	- Account 488	Miscellaneous Service Revenues
Depreciation	- Account 403	Depreciation Expense
Reserve	- Account 108	Accumulated Provision for Depreciation of Utility Plant in Service
Maintenance	- Account 894	Maintenance of Other Equipment.

Very truly yours,


JACK TAYLOR
Secretary