

**EXH. SEF-16
DOCKETS UE-240004/UG-240005
2024 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-240004
Docket UG-240005**

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

SUSAN E. FREE

ON BEHALF OF PUGET SOUND ENERGY

FEBRUARY 15, 2024

Exhibit No. SEF-16
Depreciation Study - Rate Change Impact on Depreciation Expense
Rate Year Depreciation Expense Change - Calculated with New Rate vs Calculated with Old Rate

	Rate Year	
	2025	2026
Gas Plant:		
Production Plant	\$ -	\$ -
Underground Storage Plant	250,903.53	263,820.60
Other Storage Plant	(14,752.44)	(14,752.44)
Liquified Natural Gas Plant	28,043.40	28,043.40
Distribution Plant	76,430,531.14	79,212,111.41
General Plant	167,688.83	187,525.46
Intangible Plant	-	-
Total Gas Plant	\$ 76,862,414.46	\$ 79,676,748.43
Total All Plant	\$ 76,862,414.46	\$ 79,676,748.43