

**EXH. SEF-14  
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**

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

**SUSAN E. FREE**

**ON BEHALF OF PUGET SOUND ENERGY**

**FEBRUARY 15, 2024**

Row Labels	EOP / AMA Calcs on JAK Detail				From Revenue Requirement work papers				Difference			
	Sum of Proforma (EOP)	Sum of Gap (EOP)	Sum of RY 1 (AMA)	Sum of RY 2 (AMA)	Sum of Proforma (EOP)	Sum of Gap (EOP)	Sum of RY 1 (AMA)	Sum of RY 2 (AMA)	Sum of Proforma (EOP)	Sum of Gap (EOP)	Sum of RY 1 (AMA)	Sum of RY 2 (AMA)
Algona Solar	0	0	(318,466)	(8,144,693)	0	0	(318,466)	(8,144,693)	0	0	0	(0)
Algona Storage	0	0	(222,424)	(5,839,671)	0	0	(222,424)	(5,839,671)	0	0	0	(0)
Bainbridge Tlines Trans	(304,796)	(304,796)	(304,796)	(743,757)	(304,796)	(304,796)	(304,796)	(743,757)	0	0	0	0
Capacity Electric	(1,613,377)	(20,166,441)	(45,174,152)	(101,156,184)	(1,613,377)	(20,166,441)	(45,174,152)	(101,156,185)	0	0	0	0
Capacity Gas	(1,943,126)	(9,012,873)	(13,271,832)	(22,835,342)	(1,943,126)	(9,012,873)	(13,271,832)	(22,835,342)	(0)	0	0	0
CIAC - Electric	6,378,887	14,628,887	19,128,887	28,128,887	6,378,887	14,628,887	19,128,887	28,128,887	0	0	0	0
CIAC - Gas	736,864	1,834,647	2,492,987	3,528,233	736,864	1,834,647	2,492,986	3,528,233	0	(0)	0	0
Customer Construction Electric	(34,293,148)	(105,023,274)	(141,156,982)	(214,400,659)	(34,293,148)	(105,023,275)	(141,156,982)	(214,400,660)	(0)	0	0	1
Customer Construction Gas	(35,028,639)	(102,717,521)	(119,719,134)	(145,841,060)	(35,028,639)	(102,717,520)	(119,719,134)	(145,841,060)	0	(0)	(1)	(0)
DER Solar	0	0	(470,962)	(11,804,426)	0	0	(470,962)	(11,804,426)	0	0	(0)	0
DER Storage	0	0	(94,503)	(2,683,362)	0	0	(94,503)	(2,683,362)	0	0	0	0
Emergent Electric	(37,468,864)	(112,994,980)	(152,575,939)	(231,870,195)	(37,468,864)	(112,994,980)	(152,575,940)	(231,870,195)	0	0	0	1
Emergent Gas	(10,510,683)	(33,157,185)	(45,002,894)	(69,467,372)	(10,510,683)	(33,157,186)	(45,002,894)	(69,467,373)	0	0	0	0
EMS Platform Replacement	0	0	0	(7,055,499)	0	0	0	(7,055,499)	0	0	0	(0)
Encogen MM	0	(2,273,419)	(5,078,384)	(9,616,801)	0	(2,273,419)	(5,078,384)	(9,616,801)	0	(0)	0	0
Energize Eastside	(177,445,901)	(384,228,098)	(385,640,304)	(387,052,510)	(177,445,901)	(384,228,098)	(385,640,304)	(387,052,510)	0	0	(0)	(0)
Ferndale MM	(21,909,850)	(27,654,882)	(27,654,882)	(27,654,882)	(21,909,850)	(27,654,882)	(27,654,882)	(27,654,882)	(0)	0	0	0
Freddy 1 MM	(3,947,613)	(3,947,613)	(3,947,613)	(3,947,613)	(3,947,613)	(3,947,613)	(3,947,613)	(3,947,613)	0	0	0	0
Fredonia MM	0	(8,961,607)	(13,874,047)	(23,951,881)	0	(8,961,607)	(13,874,047)	(23,951,881)	0	0	0	(0)
Fredrickson MM	(5,592)	(5,592)	(5,592)	(4,577,576)	(5,592)	(5,592)	(5,592)	(4,577,576)	0	0	0	(0)
Gas Modernization	(4,748,630)	(27,942,993)	(41,271,844)	(69,640,547)	(4,748,630)	(27,942,994)	(41,271,844)	(69,640,548)	0	0	0	1
Goldendale MM	0	0	(2,284,248)	(39,072,964)	0	0	(2,284,248)	(39,072,964)	0	0	(0)	0
Grid Modernization	(68,618,739)	(282,060,339)	(367,345,977)	(580,859,215)	(68,618,739)	(282,060,339)	(367,345,978)	(580,859,216)	(0)	0	0	1
IT Operational Program	(56,735,981)	(99,882,948)	(102,414,149)	(162,906,987)	(56,735,981)	(99,882,948)	(102,414,149)	(162,906,988)	0	0	0	0
Long Duration Storage	0	0	0	(1,782,474)	0	0	0	(1,782,474)	0	0	0	(0)
Lower Baker Dam Grouting	0	0	(18,059,796)	(433,435,113)	0	0	(18,059,796)	(433,435,113)	0	0	0	(0)
Major Projects Electric	(483,936)	(41,783,963)	(42,249,892)	(49,709,133)	(483,936)	(41,783,963)	(42,249,892)	(49,709,133)	(0)	(0)	0	(0)
Marine Crossing	(58,933)	(13,204,798)	(13,204,798)	(13,204,798)	(58,933)	(13,204,798)	(13,204,798)	(13,204,798)	0	0	0	0
Mint Farm MM	(24,505,463)	(24,505,463)	(28,061,815)	(37,512,921)	(24,505,463)	(24,505,463)	(28,061,815)	(37,512,921)	0	0	0	0
PI Electric	(16,284,089)	(66,073,489)	(92,853,358)	(157,108,333)	(16,284,090)	(66,073,489)	(92,853,358)	(157,108,333)	0	(0)	(0)	0
PI Gas	(19,350,990)	(41,879,620)	(54,009,313)	(82,641,964)	(19,350,990)	(41,879,620)	(54,009,313)	(82,641,964)	(0)	(0)	(0)	(0)
Pipe Replacement	(28,389,361)	(91,894,407)	(123,282,631)	(186,703,284)	(28,389,361)	(91,894,407)	(123,282,631)	(186,703,284)	0	0	0	(0)
Projected	(183,500,755)	(435,966,744)	(503,308,525)	(840,226,708)	(183,499,483)	(435,963,210)	(503,303,782)	(840,219,760)	(1,272)	(3,534)	(4,743)	(6,948)
Resilience Enhancement	(2,560,171)	(13,059,992)	(13,559,512)	(25,260,342)	(2,560,171)	(13,059,992)	(13,559,512)	(25,260,342)	0	(0)	(0)	(0)
Sammamish Juanita 115Kv Tline	(51,434,752)	(51,739,715)	(51,739,715)	(51,739,715)	(51,434,752)	(51,739,715)	(51,739,715)	(51,739,715)	0	0	0	0
Sumas MM	0	(38,242)	(577,774)	(12,987,017)	0	(38,242)	(577,774)	(12,987,017)	0	0	0	0
Thurston Transmission Capacity	(19,672,636)	(19,672,636)	(19,672,636)	(19,672,636)	(19,672,636)	(19,672,636)	(19,672,636)	(19,672,636)	0	0	0	0
Upper Baker Spillway Stabilization	0	0	(13,213,472)	(36,005,091)	0	0	(13,213,472)	(36,005,091)	0	0	(0)	0
Whitehorn MM	0	0	0	(4,434,291)	0	0	0	(4,434,291)	0	0	0	(0)
<b>Grand Total</b>	<b>(793,700,276)</b>	<b>(2,003,690,096)</b>	<b>(2,420,000,489)</b>	<b>(4,051,889,900)</b>	<b>(793,699,004)</b>	<b>(2,003,686,563)</b>	<b>(2,419,995,747)</b>	<b>(4,051,882,955)</b>	<b>(1,272)</b>	<b>(3,533)</b>	<b>(4,742)</b>	<b>(6,945)</b>