

**EXHIBIT NO. ___(JAP-19)
DOCKET NO. UE-121697/UG-121705
JOINT DECOUPLING ACCOUNTING
PETITION
WITNESS: JON A. PILIARIS**

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of the Petition of

**PUGET SOUND ENERGY, INC.
and NW ENERGY COALITION**

**For an Order Authorizing PSE To
Implement Electric and Natural Gas
Decoupling Mechanisms and To
Record Accounting Entries Associated
With the Mechanisms**

**Docket No. UE-121697
Docket No. UG-121705**

**ELEVENTH EXHIBIT (NONCONFIDENTIAL) TO THE
PREFILED SUPPLEMENTAL DIRECT TESTIMONY OF
JON A. PILIARIS
ON BEHALF OF PUGET SOUND ENERGY, INC.**

MARCH 1, 2013

**Puget Sound Energy
Decoupling Filing
Development of Delivery Cost Energy Rate and Rate Change - Natural Gas
Rate Year - May 1, 2013 through April 30, 2014**

Line No.	Source	Residential	Non-Residential Schedules*
(a)	(b)	(c)	(d)
1			
2	Test Year Allowed Delivery Revenue	UG-130138 WP	\$ 291,961,293 \$ 121,900,413
3			
4	Less: Test Year Basic & Minimum Charge Revenue	UG-130138 WP	\$ 88,318,800 \$ 31,696,914
5			
6	Test Year Volumetric Delivery Revenue	(2) - (4)	\$ 203,642,492 \$ 90,203,499
7			
8	Test Year Base Sales (Therms)	UG-130138 WP	559,688,037 512,283,585
9			
10	Test Year Volumetric Delivery Revenue Per Unit (\$/Therm)	(6) / (8)	\$ 0.36385 \$ 0.17608
11			
12	2013 Allowed Volumetric Delivery Revenue Per Customer	JAP-15	\$ 298.56 \$ 1,638.73
13			
14	Forecasted Rate Year Customer Count	F2012	719,962 57,843
15			
16	Forecasted Rate Year Allowed Volumetric Delivery Revenue	(12) x (14)	\$ 214,951,921 \$ 94,789,243
17			
18	Plus: Deferred Balance at End of Calendar Year 2012		\$ - \$ -
19			
20	Estimated Recoverable Volumetric Delivery Revenue	(16) + (18)	\$ 214,951,921 \$ 94,789,243
21			
22	Forecasted Rate Year Base Sales (Therms)	F2012	558,453,341 545,285,872
23			
24	Rate Year Volumetric Delivery Revenue Per Unit (\$/Therm)	(20) / (22)	\$ 0.38491 \$ 0.17383
25			
26	Change in Volumetric Delivery Revenue Per Unit (\$/Therm)	(24) - (10)	\$ 0.02106 \$ (0.00225)
27			
28	Post-Rate Test Change in Volumetric Delivery Revenue Per Unit (\$/Therm)**	Page 2	\$ 0.02106 \$ (0.00225)
29			
30	Post-Rate Test Deferred Balance to Recover/(Refund)	Calculation	\$ - \$ -
31			
32	Rate Year Change in Volumetric Delivery Revenue	(22) x (28)	\$ (1,226,893)
33			
34	Change from Rate Year Volumetric Delivery Revenue Per Unit	(32) / (20)	-1.294%
35			
36	* Includes Schedules 31, 31T, 41, 41T, 85, 85T, 86, 86T, 87 and 87T. Rates for special contract customers are governed by thier contracts.		
37	** For residential customers, this is the Schedule 139 rate.		

Puget Sound Energy
Decoupling Filing
3% Rate Test - 12 Months ending June 31, 2012
Rate Year - May 1, 2013 through April 30, 2014

Line No.	Source	Residential	Non-Residential Schedules*
(a)	(b)	(c)	(d)
1			
2	ERF Normalized Revenues**	Work Paper	\$ 675,275,450 \$ 452,635,424
3			
4	Less: Schedule 139 Revenues		\$ - \$ -
5			
6	Adjusted ERF Normalized Revenues	(2) - (4)	\$ 675,275,450 \$ 452,635,424
7			
8	ERF Base Sales (Therms)	Work Paper	559,688,037 512,283,585
9			
10	Average Rate (\$/Therm)	(2) / (8)	\$ 1.20652 \$ 0.88356
11			
12	Plus: Current Volumetric Delivery Revenue per Unit (\$/Therm)		\$ - \$ -
13			
14	Average Rate Including Schedule 139 (\$/Therm)	(10) + (12)	\$ 1.20652 \$ 0.88356
15			
16	Proposed Volumetric Delivery Revenue per Unit (\$/Therm)	Page 1	\$ 0.02106 \$ (0.00225)
17			
18	Incremental Change in Volumetric Delivery Revenue per Unit (\$/Therm)	(16) - (12)	\$ 0.02106 \$ (0.00225)
19			
20	% Change to Revenues	(18) / (14)	1.75% -0.25%
21			
22	% above 3% Maximum	Calculation	0.00% 0.00%
23			
24	Adjust Volumetric Delivery Revenue per Unit (\$/Therm)	(14) x (22)	\$ - \$ -
25			
26	Post-Rate Test Volumetric Delivery Revenue per Unit (\$/Therm)	(16) - (24)	\$ 0.02106 \$ (0.00225)
27			
28	* Includes Schedules 31, 31T, 41, 41T, 85, 85T, 86, 86T, 87 and 87T. Rates for special contract customers are governed by thier contracts.		
29	** Includes gas cost for Non-Residential transportation customers		

Puget Sound Energy
Decoupling Filing
Development of Schedule 139 Rate by Rate Schedule
Rate Year - May 1, 2013 through April 30, 2014

Line No.	Description	Units	ERF UG-130138			Schedule 139 Adder %	Proposed Rates w/ Sch 139		Change		Proposed 139 Adjusting Rates
			Billing Determinants	Rates	Revenues		Rates	Revenues	Revenue	Percent	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	Schedule 31 Commercial & Industrial - Sales										
2	Delivery Charge	Therms	202,815,693	\$0.30538	\$61,935,856	-1.294%	\$0.30143	\$61,134,734	(\$801,122)	-1.293%	(\$0.00395)
3											
4	Schedule 31 Commercial & Industrial - Transportation										
5	Delivery Charge	Therms	0	\$0.30538	\$0	-1.294%	\$0.30143	\$0	\$0	0.000%	(\$0.00395)
6	Procurement Charge			(\$0.00537)	\$0	-1.294%	(\$0.00530)	\$0	\$0	0.000%	\$0.00007
7	Total Margin Revenue				\$0			\$0	\$0	0.000%	
8											
9	Schedule 41 Large Volume High Load Factor - Sales										
10	Demand Charge	Demand	4,308,674	\$1.15	\$4,954,975	-1.294%	\$1.14	\$4,911,889	(\$43,087)	-0.870%	(\$0.01)
11											
12	Delivery Charge:										
13	First 900 therms	Therms	18,457,758	\$0.13762	in minimum bills		\$0.13762	in minimum bills			\$0.00000
14	Next 4,100 therms	Therms	32,519,670	\$0.13762	\$4,475,357	-1.294%	\$0.13584	\$4,417,472	(\$57,885)	-1.293%	(\$0.00178)
15	All over 5,000 therms	Therms	26,996,599	\$0.11078	\$2,990,683	-1.294%	\$0.10935	\$2,952,078	(\$38,605)	-1.291%	(\$0.00143)
16	Total Volume		77,974,027								
17	Total Margin Revenue				\$12,421,016			\$12,281,439	(\$139,577)	-1.124%	
18											
19	Schedule 41 Large Volume High Load Factor - Transportation										
20	Demand Charge	Demand	512,366	\$1.15	\$589,221	-1.294%	\$1.14	\$584,097	(\$5,124)	-0.870%	(\$0.01)
21											
22	Delivery Charge:										
23	First 900 therms	Therms	665,953	\$0.13762	in minimum bills		\$0.13762	in minimum bills			\$0.00000
24	Next 4,100 therms	Therms	2,690,154	\$0.13762	\$370,219	-1.294%	\$0.13584	\$365,431	(\$4,788)	-1.293%	(\$0.00178)
25	All over 5,000 therms	Therms	7,533,376	\$0.11078	\$834,547	-1.294%	\$0.10935	\$823,775	(\$10,773)	-1.291%	(\$0.00143)
26	Total Volume		10,889,483								
27	Procurement Charge	Therms	10,889,483	(\$0.00537)	(\$58,477)	-1.294%	(\$0.00530)	(\$57,714)	\$762	-1.304%	\$0.00007
28	Total Margin Revenue				\$1,735,511			\$1,715,588	(\$19,923)	-1.148%	
29											
30	Schedule 85 Interruptible - Sales										
31	Demand Charge	Demand	101,408	\$1.15	\$116,619	-1.294%	\$1.14	\$115,605	(\$1,014)	-0.870%	(\$0.01)
32	Procurement Charge	Therms	17,344,756	\$0.00680	\$117,944	-1.294%	\$0.00671	\$116,383	(\$1,561)	-1.324%	(\$0.00009)
33											
34	Delivery Charge:										
35	First 25,000 Therms	Therms	8,755,957	\$0.10172	\$890,656	-1.294%	\$0.10040	\$879,098	(\$11,558)	-1.298%	(\$0.00132)
36	Next 25,000 Therms	Therms	4,051,604	\$0.05033	\$203,917	-1.294%	\$0.04968	\$201,284	(\$2,634)	-1.291%	(\$0.00065)
37	All over 50,000 Therms	Therms	4,537,195	\$0.04816	\$218,511	-1.294%	\$0.04754	\$215,698	(\$2,813)	-1.287%	(\$0.00062)
38	Total Volume		17,344,756								
39	Total Margin Revenue				\$1,547,648			\$1,528,068	(\$19,580)	-1.265%	
40											
41	Schedule 85 Interruptible - Transportation										
42	Demand Charge	Demand	665,050	\$1.15	\$764,808	-1.294%	\$1.14	\$758,157	(\$6,651)	-0.870%	(\$0.01)
43											
44	Delivery Charge:										
45	First 25,000 Therms	Therms	27,027,671	\$0.10172	\$2,749,255	-1.294%	\$0.10040	\$2,713,578	(\$35,677)	-1.298%	(\$0.00132)
46	Next 25,000 Therms	Therms	18,099,259	\$0.05033	\$910,936	-1.294%	\$0.04968	\$899,171	(\$11,765)	-1.291%	(\$0.00065)
47	Next 50,000 Therms	Therms	31,440,202	\$0.04816	\$1,514,160	-1.294%	\$0.04754	\$1,494,667	(\$19,493)	-1.287%	(\$0.00062)
48	Total Volume		76,567,132								
49	Total Margin Revenue				\$5,939,158			\$5,865,574	(\$73,584)	-1.239%	
50											
51	Schedule 86 Limited Interruptible - Sales										
52	Demand Charge	Demand	93,477	\$1.15	\$107,499	-1.294%	\$1.14	\$106,564	(\$935)	-0.870%	(\$0.01)
53	Procurement Charge	Therms	12,317,849	\$0.00679	\$83,638	-1.294%	\$0.00670	\$82,530	(\$1,109)	-1.325%	(\$0.00009)
54											
55	Delivery Charge:										
56	First 1,000 therms	Therms	2,903,910	\$0.19854	\$576,542	-1.294%	\$0.19597	\$569,079	(\$7,463)	-1.294%	(\$0.00257)
57	All over 1,000 therms	Therms	9,413,939	\$0.14076	\$1,325,106	-1.294%	\$0.13894	\$1,307,973	(\$17,133)	-1.293%	(\$0.00182)
58	Total Volume		12,317,849								
59	Total Margin Revenue				\$2,092,785			\$2,066,145	(\$26,640)	-1.273%	
60											
61	Schedule 86 Limited Interruptible - Transportation										
62	Demand Charge	Demand	0	\$1.15	\$0	-1.294%	\$1.14	\$0	\$0	0.000%	(\$0.01)
63											
64	Delivery Charge:										
65	First 1,000 therms	Therms	5,459	\$0.19854	\$1,084	-1.294%	\$0.19597	\$1,070	(\$14)	-1.294%	(\$0.00257)
66	All over 1,000 therms	Therms	21,114	\$0.14076	\$2,972	-1.294%	\$0.13894	\$2,934	(\$38)	-1.293%	(\$0.00182)
67	Total Volume		26,573								
68	Total Margin Revenue				\$4,056			\$4,003	(\$52)	-1.293%	
69											
70	Schedule 87 Non-exclusive Interruptible - Sales										
71	Demand Charge	Demand	2,184	\$1.15	\$2,512	-1.294%	\$1.14	\$2,490	(\$22)	-0.870%	(\$0.01)
72	Procurement Charge	Therms	26,567,234	\$0.00537	\$142,666	-1.294%	\$0.00530	\$140,806	(\$1,860)	-1.304%	(\$0.00007)
73											
74	Delivery Charge:										
75	First 25,000 Therms	Therms	2,100,000	\$0.14395	\$302,295	-1.294%	\$0.14209	\$298,389	(\$3,906)	-1.292%	(\$0.00186)
76	Next 25,000 Therms	Therms	2,055,807	\$0.08699	\$178,835	-1.294%	\$0.08586	\$176,512	(\$2,323)	-1.299%	(\$0.00113)
77	Next 50,000 Therms	Therms	3,801,695	\$0.05535	\$210,424	-1.294%	\$0.05463	\$207,687	(\$2,737)	-1.301%	(\$0.00072)
78	Next 100,000 Therms	Therms	5,152,762	\$0.03549	\$182,872	-1.294%	\$0.03503	\$180,501	(\$2,370)	-1.296%	(\$0.00046)
79	Next 300,000 therms	Therms	4,864,411	\$0.02553	\$124,188	-1.294%	\$0.02520	\$122,583	(\$1,605)	-1.293%	(\$0.00033)
80	All over 500,000 therms	Therms	8,592,559	\$0.01969	\$169,187	-1.294%	\$0.01944	\$167,039	(\$2,148)	-1.270%	(\$0.00025)
81	Total Volume		26,567,234								
82	Total Margin Revenue				\$1,312,979			\$1,296,007	(\$16,971)	-1.293%	
83											
84	Schedule 87 Non-exclusive Interruptible - Transportation										
85	Demand Charge	Demand	332,988	\$1.15	\$382,936	-1.294%	\$1.14	\$379,606	(\$3,330)	-0.870%	(\$0.01)
86											
87	Delivery Charge:										
88	First 25,000 Therms	Therms	2,925,980	\$0.14395	\$421,195	-1.294%	\$0.14209	\$415,753	(\$5,442)	-1.292%	(\$0.00186)
89	Next 25,000 Therms	Therms	2,885,234	\$0.08699	\$250,987	-1.294%	\$0.08586	\$247,726	(\$3,260)	-1.299%	(\$0.00113)
90	Next 50,000 Therms	Therms	5,700,000	\$0.05535	\$315,495	-1.294%	\$0.05463	\$311,391	(\$4,104)	-1.301%	(\$0.00072)
91	Next 100,000 therms	Therms	11,216,700	\$0.03549	\$398,081	-1.294%	\$0.03503	\$392,921	(\$5,160)	-1.296%	(\$0.00046)
92	Next 300,000 therms	Therms	28,237,241	\$0.02553	\$720,897	-1.294%	\$0.02520	\$711,578	(\$9,318)	-1.293%	(\$0.00033)
93	All over 500,000 therms	Therms	36,815,683	\$0.01969	\$724,901	-1.294%	\$0.01944	\$715,697	(\$9,204)	-1.270%	(\$0.00025)
94	Total Volume		87,780,838								
95	Total Margin Revenue				\$3,214,491			\$3,174,672	(\$39,818)	-1.239%	
96											
97	Total Non-Residential		512,283,585		\$90,203,499			\$89,066,231	(\$1,137,268)	-1.261%	