

**EXHIBIT NO. ___(MJS-21)
DOCKET NOS. UE-111048/UG-111049
2011 PSE GENERAL RATE CASE
WITNESS: MICHAEL J. STRANIK**

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

PUGET SOUND ENERGY, INC.,

Respondent.

**Docket No. UE-111048
Docket No. UG-111049**

**ELEVENTH EXHIBIT (NONCONFIDENTIAL) TO THE
PREFILED REBUTTAL TESTIMONY OF
MICHAEL J. STRANIK
ON BEHALF OF PUGET SOUND ENERGY, INC.**

JANUARY 17, 2012

Comparison of Test Year Rate Case Cost vs Actual Rate Case Costs

GRC	Test year	Statutory Process	Total Expenses	Difference from TY
2006 GRC				
Expenses in the Test Year	(12 ME 9/30/05)	2/2006 to 1/2007	2,046,404	
Amount included in rates			2,139,000	92,596
Actual 2006 GRC costs, Note 1			2,654,467	(608,063)
2007 GRC:				
Expenses in the Test Year	(12 ME 9/30/07)	12/2007 to 11/2008	990,084	
Amount included in rates			1,474,000	483,916
Actual 2007 GRC costs			1,904,593	(914,509)
2009 GRC:				
Expenses in the Test Year	(12 ME 12/31/08)	5/2009 to 4/2010	2,125,530	
Amount included in rates			1,139,000	(986,530)
Actual 2009 GRC Costs			2,023,136	102,394
2011 GRC:				
2011 Test Year Expenses	(12 ME 12/31/10)		913,000	
Average cost 2 year normalization requested			982,000	69,000
Actual 2011 GRC, Note 2			1,123,159	(210,159)

Note 1. These expenses include \$290,712 of actual expenses associated with 2005 PCORC

Note 2. Costs incurred through Dec 31, 2011, which does not include costs associated with Rebuttal testimony, hearings or legal briefs