

**EXHIBIT NO. ___(DAD-3)
DOCKETS UE-17___/UG-17___
2017 PSE GENERAL RATE CASE
WITNESS: DANIEL A. DOYLE**

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

PUGET SOUND ENERGY,

Respondent.

Docket UE-17___

Docket UG-17___

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

DANIEL A. DOYLE

ON BEHALF OF PUGET SOUND ENERGY

JANUARY 13, 2017

Puget Sound Energy
Summary Decoupling and Rate Plan Analysis
2013 - 2016
(In Thousands)

Line No.	Year	A	B	C	D	E	ELECTRIC			H	I	J	K	L
							F	G						
			Decoupling Revenue	24 Month GAAP Revenue Recognition Reserve	Net Decoupling Activity (B + C + D)	Interest	Net Decoupling Activity (E + F)	Sharing of Excess Rate of Return	Total Electric Revenue	Decoupling Revenue as % of Total Revenue (I ÷ H)	Net Decoupling and Rate Plan Activity as % of Total Revenue (E ÷ H)	Net Decoupling and Rate Plan Total Revenue (G ÷ H)	Cash (Collection)/ Refund of Prior Year Deferrals	
1	2013 (1)		\$ (14,991)	\$ -	\$ (89)	\$ (15,080)	\$ -	\$ (15,080)	\$1,080,629	(1.39%)	(1.40%)	(1.40%)	\$ -	
2	2014		\$ 25,735	\$ -	\$ 183	\$ 25,918	\$ (3,445)	\$ 22,473	\$2,083,797	1.24%	1.24%	1.08%	\$ 9,055	
3	2015		\$ 13,629	\$ -	\$ 1,062	\$ 14,691	\$ (12,814)	\$ 1,877	\$2,128,468	0.64%	0.69%	0.09%	\$ (3,818)	
4	2016 (2)		\$ 34,200	\$ (369)	\$ 1,231	\$ 35,062	\$ (274)	\$ 34,788	\$1,622,664	2.11%	2.16%	2.14%	\$ (13,883)	
5	Total		\$ 58,573	\$ (369)	\$ 2,387	\$ 60,591	\$ (16,533)	\$ 44,058	\$ 6,915,558	0.85%	0.88%	0.64%	\$ (8,646)	

Line No.	Year	A	B	C	D	E	GAS			H	I	J	K	L
							F	G						
			Decoupling Revenue	24 Month GAAP Revenue Recognition Reserve	Net Decoupling Activity (B + C + D)	Interest	Net Decoupling Activity (E + F)	Sharing of Excess Rate of Return	Total Electric Revenue	Decoupling Revenue as % of Total Revenue (I ÷ H)	Net Decoupling and Rate Plan Activity as % of Total Revenue (E ÷ H)	Net Decoupling and Rate Plan Total Revenue (G ÷ H)	Cash (Collection)/ Refund of Prior Year Deferrals	
6	2013 (1)		\$ (5,165)	\$ -	\$ 4	\$ (5,161)	\$ -	\$ (5,161)	\$462,863	(1.12%)	(1.12%)	(1.12%)	\$ -	
7	2014		\$ 29,115	\$ -	\$ 172	\$ 29,287	\$ -	\$ 29,287	\$1,012,859	2.87%	2.89%	2.89%	\$ 2,208	
8	2015		\$ 51,981	\$ (9,979)	\$ 1,905	\$ 43,907	\$ (10,473)	\$ 33,434	\$947,549	5.49%	4.63%	3.53%	\$ (5,588)	
9	2016 (2)		\$ 39,739	\$ (3,281)	\$ 2,325	\$ 38,783	\$ 1,299	\$ 40,082	\$601,309	6.61%	6.45%	6.67%	\$ (12,583)	
10	Total		\$ 115,670	\$ (13,260)	\$ 4,406	\$ 106,816	\$ (9,174)	\$ 97,642	\$ 3,024,579	3.82%	3.53%	3.23%	\$ (15,963)	

Notes:

- (1) 6 months ended 12/31/2013
- (2) 9 months ended 9/30/2016