EXHIBIT NO. ___(JAH-26) DOCKET NO. UG-040640, et al. (consolidated) 2004 PSE GENERAL RATE CASE WITNESS: JAMES A. HEIDELL

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

PUGET SOUND ENERGY, INC.,

Respondent.

In the Matter of the Petition of

PUGET SOUND ENERGY, INC.

For an Order Regarding the Accounting Treatment for Certain Costs of the Company's Power Cost Only Rate Filing.

In the Matter of the Petition of

PUGET SOUND ENERGY, INC.

For an Accounting Order Authorizing Deferral and Recovery of the Investment and Costs Related to the White River Hydroelectric Project. Docket No. UG-040640 Docket No. UE-040641 (consolidated)

Docket No. UE-031471 (consolidated)

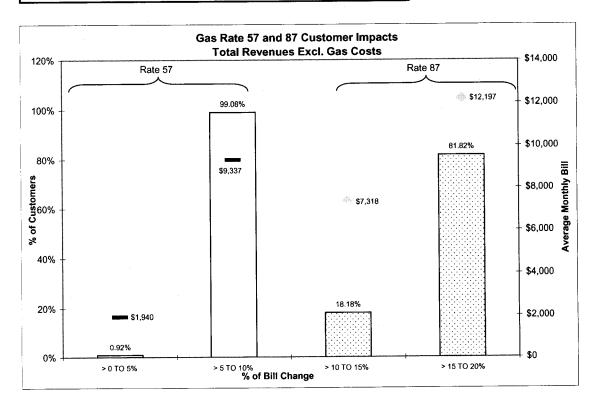
Docket No. UE-032043 (consolidated)

TWELFTH EXHIBIT TO THE PREFILED REBUTTAL TESTIMONY OF JAMES A. HEIDELL (NONCONFIDENTIAL) ON BEHALF OF PUGET SOUND ENERGY, INC.

NOVEMBER 3, 2004

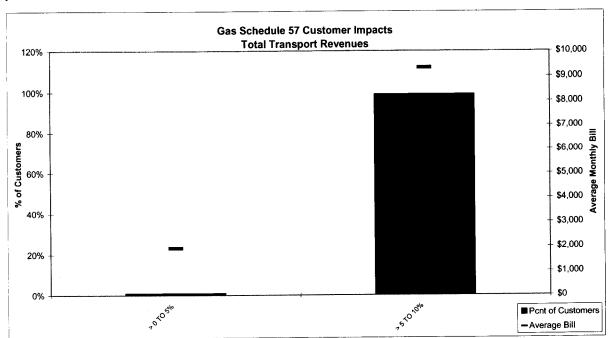
						Bill - Rebuttal		Percent
Rate	Bill Impacts	Customers	Bills	Therms	Bill - Current	Proposal	Change	Change
57	> 0 TO 5%	1	12	106,297	22,234	23,278	1,044	4.69%
57	> 5 TO 10%	108	1,296	164,397,112	11,258,797	12,100,694	841,897	7.48%
-	Rate 57 Total	109	1,308	164,503,409	11,281,031	12,123,972	842,940	7.47%
87	> 10 TO 15%	2	24	1,726,424	152,731	175,624	22,893	14.99%
87	> 15 TO 20%	9	108	25,621,128	1,116,200	1,317,264	201,064	18.01%
	Rate 87 Total	11	132	27,347,552	1,268,931	1,492,888	223,957	17.65%

	D'II Obrasia	Pont of	Dont Change	Average Bill	Avg Use
Rate	Bill Change	Customers	Pcnt Change	Average Bill	
57	> 0 TO 5%	0.92%	4.69%	\$1,940	8,858
57	> 5 TO 10%	99.08%	7.48%	\$9,337	126,850
87	> 10 TO 15%	18.18%	14.99%	\$7,318	71,934
87	> 15 TO 20%	81.82%	18.01%	\$12,197	237,233



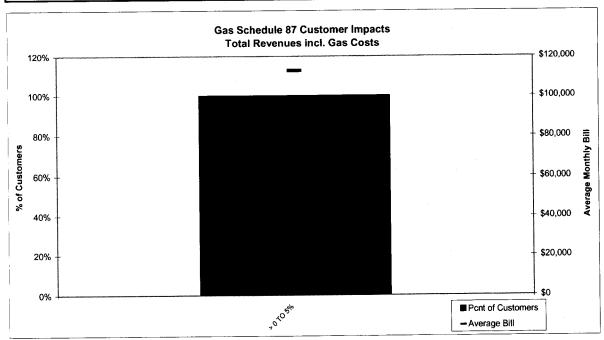
Bill Impacts	Customers	Bills	Therms	Bill - Current	Bill - Proposed	Change	Change
> 0 TO 5%	1	12	106,297	\$22,234	\$23,278	\$1,044	4.69%
> 5 TO 10%	108	1,296	164,397,112	\$11,258,797	\$12,100,694	\$841,897	7.48%
Total	109	1,308	164,503,409	\$11,281,031	\$12,123,972	\$842,940	7.47%

	Pcnt of			
Bill Change	Customers	Pcnt Change	Average Bill	Avg Use
> 0 TO 5%	0.92%	4.69%	\$1,940	8,858
> 5 TO 10%	99.08%	7.48%	\$9,337	126,850



					Bill - Rebuttal		Percent
Bill Impacts	Customers	Bills	Therms	Bill - Current	Proposal	Change	Change
> 0 TO 5%	11	132	27,347,552	14,635,883	14,877,724	241,841	1.65%
Total	11	132	27,347,552	14,635,883	14,877,724	241,841	1.65%

	Pcnt of			
Bill Change	Customers	Pcnt Change	Average Bill	Avg Use
> 0 TO 5%	100.00%	0.02	\$112,710	207,178



					Bill - Rebuttal		Percent
Bill Impacts	Customers	Bills	Therms	Bill - Current	Proposal	Change	Change
> 10 TO 15%	2	24	1,726,424	152,731	175,624	22,893	14.99%
> 15 TO 20%	9	108	25,621,128	1,116,200	1,317,264	201,064	18.01%
Total	11	132	27,347,552	1,268,931	1,492,888	223,957	17.65%

	Pcnt of			
Bill Change	Customers	Pont Change	Average Bill	Avg Use
> 10 TO 15%	18.18%	0.15	7,318	71,934
> 15 TO 20%	81.82%	0.18	12,197	237,233

