

**EXHIBIT NO. \_\_\_(JPG-11)**  
**DOCKET NOS. UE-121697/UG-121705**  
**WITNESSES: JON A. PILIARIS**  
**KEVIN C. HIGGINS**  
**THOMAS E. SCHOOLEY**  
**NANCY HIRSH**  
**EDWARD A. FINKLEA**

**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**  
**(Consolidated)**

**TENTH EXHIBIT (NONCONFIDENTIAL) TO THE JOINT TESTIMONY IN**  
**SUPPORT OF THE JOINT RESPONSE TO PETITIONS FOR**  
**RECONSIDERATION FILED BY THE NORTHWEST INDUSTRIAL GAS**  
**USERS AND NUCOR STEEL SEATTLE, INC.**

**NOVEMBER 1, 2013**

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

Line No.	(a)	Source (b)	Residential (c)	Non-Residential Schedules* (d)
1				
2	Test Year Allowed Delivery Revenue	UG-130138 WP	\$ 291,431,766	\$ 121,678,451
3				
4	Less: Test Year Basic & Minimum Charge Revenue	UG-130138 WP	\$ 88,147,474	\$ 31,659,542
5				
6	Test Year Volumetric Delivery Revenue	(2) - (4)	\$ 203,284,292	\$ 90,018,909
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)	\$ 0.36321	\$ 0.17572
11				
12	2013 Allowed Volumetric Delivery Revenue Per Customer	JPG-9	\$ 298.03	\$ 1,635.39
13				
14	Forecasted Rate Year Customer Count	F2012	719,962	57,843
15				
16	Forecasted Rate Year Allowed Volumetric Delivery Revenue	(12) x (14)	\$ 214,570,341	\$ 94,596,047
17				
18	Plus: Deferred Balance at End of Calendar Year 2012		\$ -	\$ -
19				
20	Estimated Recoverable Volumetric Delivery Revenue	(16) + (18)	\$ 214,570,341	\$ 94,596,047
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)	\$ 0.38422	\$ 0.17348
25				
26	Change in Volumetric Delivery Revenue Per Unit (\$/Therm)	(24) - (10)	\$ 0.02101	\$ (0.00224)
27				
28	Post-Rate Test Change in Volumetric Delivery Revenue Per Unit (\$/Therm)**	Page 2	\$ 0.02101	\$ (0.00224)
29				
30	Post-Rate Test Deferred Balance to Recover/(Refund)	Calculation	\$ -	\$ -
31				
32	Rate Year Change in Volumetric Delivery Revenue	(22) x (28)		\$ (1,221,440)
33				
34	Change from Rate Year Volumetric Delivery Revenue Per Unit	(32) / (20)		-1.291%
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 142 rate.			

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

Line No.	Source	Residential	Non-Residential Schedules*
(a)	(b)	(c)	(d)
1			
2	ERF Normalized Revenues**	Work Paper \$ 674,745,923	\$ 452,413,462
3			
4	Less: Schedule 142 Revenues	\$ -	\$ -
5			
6	Adjusted ERF Normalized Revenues	(2) - (4) \$ 674,745,923	\$ 452,413,462
7			
8	ERF Base Sales (Therms)	Work Paper 559,688,037	512,283,585
9			
10	Average Rate (\$/Therm)	(2) / (8) \$ 1.20558	\$ 0.88313
11			
12	Plus: Current Volumetric Delivery Revenue per Unit (\$/Therm)	\$ -	\$ -
13			
14	Average Rate Including Schedule 142 (\$/Therm)	(10) + (12) \$ 1.20558	\$ 0.88313
15			
16	Proposed Volumetric Delivery Revenue per Unit (\$/Therm)	Page 1 \$ 0.02101	\$ (0.00224)
17			
18	Incremental Change in Volumetric Delivery Revenue per Unit (\$/Therm)	(16) - (12) \$ 0.02101	\$ (0.00224)
19			
20	% Change to Revenues	(18) / (14) 1.74%	-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) \$ 0.02101	\$ (0.00224)
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 Compliance Filing**  
**Development of Schedule 142 Rate by Rate Schedule**  
**Rate Year - July 2013 through April 30, 2014**

Line No.	Description	Units	Billing			Schedule 142 Adder %	Proposed Rates w/ Sch 142		Change		Proposed 142 Adjusting Rates
			Determinants	Rates	Revenues		Rates	Revenues	Revenue	Percent	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	<b>Schedule 31 Commercial &amp; Industrial - Sales</b>										
2	Delivery Charge	Therms	202,815,693	\$0.30482	\$61,822,280	-1.291%	\$0.30088	\$61,023,186	(\$799,094)	-1.293%	(\$0.00394)
3											
4	<b>Schedule 31 Commercial &amp; Industrial - Transportation</b>										
5	Delivery Charge	Therms	0	\$0.30482	\$0	-1.291%	\$0.30088	\$0	\$0	0.000%	(\$0.00394)
6	Procurement Charge			(\$0.00536)	\$0	-1.291%	(\$0.00529)	\$0	\$0	0.000%	\$0.00007
7	Total Margin Revenue				\$0			\$0	\$0	0.000%	
8											
9	<b>Schedule 41 Large Volume High Load Factor - Sales</b>										
10	Demand Charge	Demand	4,308,674	\$1.14	\$4,911,889	-1.291%	\$1.13	\$4,868,802	(\$43,087)	-0.877%	(\$0.01)
11											
12	Delivery Charge:										
13	First 900 therms	Therms	18,457,758	\$0.13773	in minimum bills		\$0.13773	in minimum bills			\$0.00000
14	Next 4,100 therms	Therms	32,519,670	\$0.13773	\$4,478,934	-1.291%	\$0.13595	\$4,421,049	(\$57,885)	-1.292%	(\$0.00178)
15	All over 5,000 therms	Therms	26,996,599	\$0.11087	\$2,993,113	-1.291%	\$0.10944	\$2,954,508	(\$38,605)	-1.290%	(\$0.00143)
16	Total Volume		77,974,027								
17	Total Margin Revenue				\$12,383,936			\$12,244,359	(\$139,577)	-1.127%	
18											
19	<b>Schedule 41 Large Volume High Load Factor - Transportation</b>										
20	Demand Charge	Demand	512,366	\$1.14	\$584,097	-1.291%	\$1.13	\$578,974	(\$5,124)	-0.877%	(\$0.01)
21											
22	Delivery Charge:										
23	First 900 therms	Therms	665,953	\$0.13773	in minimum bills		\$0.13773	in minimum bills			\$0.00000
24	Next 4,100 therms	Therms	2,690,154	\$0.13773	\$370,515	-1.291%	\$0.13595	\$365,726	(\$4,788)	-1.292%	(\$0.00178)
25	All over 5,000 therms	Therms	7,533,376	\$0.11087	\$835,225	-1.291%	\$0.10944	\$824,453	(\$10,773)	-1.290%	(\$0.00143)
26	Total Volume		10,889,483								
27	Procurement Charge	Therms	10,889,483	(\$0.00536)	(\$58,368)	-1.291%	(\$0.00529)	(\$57,605)	\$762	-1.306%	\$0.00007
28	Total Margin Revenue				\$1,731,470			\$1,711,547	(\$19,923)	-1.151%	
29											
30	<b>Schedule 85 Interruptible - Sales</b>										
31	Demand Charge	Demand	101,408	\$1.14	\$115,605	-1.291%	\$1.13	\$114,591	(\$1,014)	-0.877%	(\$0.01)
32	Procurement Charge	Therms	17,344,756	\$0.00679	\$117,771	-1.291%	\$0.00670	\$116,210	(\$1,561)	-1.325%	(\$0.00009)
33											
34	Delivery Charge:										
35	First 25,000 Therms	Therms	8,755,957	\$0.10161	\$889,693	-1.291%	\$0.10030	\$878,222	(\$11,470)	-1.289%	(\$0.00131)
36	Next 25,000 Therms	Therms	4,051,604	\$0.05028	\$203,715	-1.291%	\$0.04963	\$201,081	(\$2,634)	-1.293%	(\$0.00065)
37	All over 50,000 Therms	Therms	4,537,195	\$0.04810	\$218,239	-1.291%	\$0.04748	\$215,426	(\$2,813)	-1.289%	(\$0.00062)
38	Total Volume		17,344,756								
39	Total Margin Revenue				\$1,545,023			\$1,525,531	(\$19,492)	-1.262%	
40											
41	<b>Schedule 85 Interruptible - Transportation</b>										
42	Demand Charge	Demand	665,050	\$1.14	\$758,157	-1.291%	\$1.13	\$751,507	(\$6,651)	-0.877%	(\$0.01)
43											
44	Delivery Charge:										
45	First 25,000 Therms	Therms	27,027,671	\$0.10161	\$2,746,282	-1.291%	\$0.10030	\$2,710,875	(\$35,406)	-1.289%	(\$0.00131)
46	Next 25,000 Therms	Therms	18,099,259	\$0.05028	\$910,031	-1.291%	\$0.04963	\$898,266	(\$11,765)	-1.293%	(\$0.00065)
47	Next 50,000 Therms	Therms	31,440,202	\$0.04810	\$1,512,274	-1.291%	\$0.04748	\$1,492,781	(\$19,493)	-1.289%	(\$0.00062)
48	Total Volume		76,567,132								
49	Total Margin Revenue				\$5,926,743			\$5,853,429	(\$73,314)	-1.237%	
50											
51	<b>Schedule 86 Limited Interruptible - Sales</b>										
52	Demand Charge	Demand	93,477	\$1.14	\$106,564	-1.291%	\$1.13	\$105,629	(\$935)	-0.877%	(\$0.01)
53	Procurement Charge	Therms	12,317,849	\$0.00678	\$83,515	-1.291%	\$0.00669	\$82,406	(\$1,109)	-1.327%	(\$0.00009)
54											
55	Delivery Charge:										
56	First 1,000 therms	Therms	2,903,910	\$0.19822	\$575,613	-1.291%	\$0.19566	\$568,179	(\$7,434)	-1.291%	(\$0.00256)
57	All over 1,000 therms	Therms	9,413,939	\$0.14054	\$1,323,035	-1.291%	\$0.13873	\$1,305,996	(\$17,039)	-1.288%	(\$0.00181)
58	Total Volume		12,317,849								
59	Total Margin Revenue				\$2,088,727			\$2,062,210	(\$26,517)	-1.270%	
60											
61	<b>Schedule 86 Limited Interruptible - Transportation</b>										
62	Demand Charge	Demand	0	\$1.14	\$0	-1.291%	\$1.13	\$0	\$0	0.000%	(\$0.01)
63											
64	Delivery Charge:										
65	First 1,000 therms	Therms	5,459	\$0.19822	\$1,082	-1.291%	\$0.19566	\$1,068	(\$14)	-1.291%	(\$0.00256)
66	All over 1,000 therms	Therms	21,114	\$0.14054	\$2,967	-1.291%	\$0.13873	\$2,929	(\$38)	-1.288%	(\$0.00181)
67	Total Volume		26,573								
68	Total Margin Revenue				\$4,049			\$3,997	(\$52)	-1.289%	
69											
70	<b>Schedule 87 Non-exclusive Interruptible - Sales</b>										
71	Demand Charge	Demand	2,184	\$1.14	\$2,490	-1.291%	\$1.13	\$2,468	(\$22)	-0.877%	(\$0.01)
72	Procurement Charge	Therms	26,567,234	\$0.00536	\$142,400	-1.291%	\$0.00529	\$140,541	(\$1,860)	-1.306%	(\$0.00007)
73											
74	Delivery Charge:										
75	First 25,000 Therms	Therms	2,100,000	\$0.14369	\$301,749	-1.291%	\$0.14183	\$297,843	(\$3,906)	-1.294%	(\$0.00186)
76	Next 25,000 Therms	Therms	2,055,807	\$0.08683	\$178,506	-1.291%	\$0.08571	\$176,203	(\$2,303)	-1.290%	(\$0.00112)
77	Next 50,000 Therms	Therms	3,801,695	\$0.05525	\$210,044	-1.291%	\$0.05454	\$207,344	(\$2,699)	-1.285%	(\$0.00071)
78	Next 100,000 Therms	Therms	5,152,762	\$0.03543	\$182,562	-1.291%	\$0.03497	\$180,192	(\$2,370)	-1.298%	(\$0.00046)
79	Next 300,000 therms	Therms	4,864,411	\$0.02549	\$123,994	-1.291%	\$0.02516	\$122,389	(\$1,605)	-1.295%	(\$0.00033)
80	All over 500,000 therms	Therms	8,592,559	\$0.01965	\$168,844	-1.291%	\$0.01940	\$166,696	(\$2,148)	-1.272%	(\$0.00025)
81	Total Volume		26,567,234								
82	Total Margin Revenue				\$1,310,588			\$1,293,676	(\$16,913)	-1.290%	
83											
84	<b>Schedule 87 Non-exclusive Interruptible - Transportation</b>										
85	Demand Charge	Demand	332,988	\$1.14	\$379,606	-1.291%	\$1.13	\$376,276	(\$3,330)	-0.877%	(\$0.01)
86											
87	Delivery Charge:										
88	First 25,000 Therms	Therms	2,925,980	\$0.14369	\$420,434	-1.291%	\$0.14183	\$414,992	(\$5,442)	-1.294%	(\$0.00186)
89	Next 25,000 Therms	Therms	2,885,234	\$0.08683	\$250,525	-1.291%	\$0.08571	\$247,293	(\$3,231)	-1.290%	(\$0.00112)
90	Next 50,000 Therms	Therms	5,700,000	\$0.05525	\$314,925	-1.291%	\$0.05454	\$310,878	(\$4,047)	-1.285%	(\$0.00071)
91	Next 100,000 therms	Therms	11,216,700	\$0.03543	\$397,408	-1.291%	\$0.03497	\$392,248	(\$5,160)	-1.298%	(\$0.00046)
92	Next 300,000 therms	Therms	28,237,241	\$0.02549	\$719,767	-1.291%	\$0.02516	\$710,449	(\$9,318)	-1.295%	(\$0.00033)
93	All over 500,000 therms	Therms	36,815,683	\$0.01965	\$723,428	-1.291%	\$0.01940	\$714,224	(\$9,204)	-1.272%	(\$0.00025)
94	Total Volume		87,780,838								
95	Total Margin Revenue				\$3,206,093			\$3,166,361	(\$39,733)	-1.239%	
96											
97	Total Non-Residential		512,283,585		\$90,018,909			\$88,884,295	(\$1,134,614)	-1.260%	