

**EXHIBIT NO. ___(JAP-4)
DOCKETS UE-17___/UG-17___
2017 PSE GENERAL RATE CASE
WITNESS: JON A. PILIARIS**

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

PUGET SOUND ENERGY,

Respondent.

Docket UE-17___

Docket UG-17___

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

JON A. PILIARIS

ON BEHALF OF PUGET SOUND ENERGY

JANUARY 13, 2017

Puget Sound Energy
 2017 General Rate Case - Gas
 Adjustments to Volume (Therms) by Rate Schedule
 Test Year Ended September 30, 2016

Line	Rate Class	Volume		Schedule 41 Migration Adjustment	Weather Normalization Adjustment	Total Adjustments	Restated Normalized Volume
		From Sales & Transportation	Restating Adjustments				
		B	C	D	E	F	G
1	Residential (16,23,53)	519,955,431	911,889		56,919,864	57,831,753	577,787,183
2	Commercial & industrial (31)	199,451,009	-565,236		15,685,117	15,119,881	214,570,890
3	Transportation - Commercial & Industrial (31T)	21,297	1,584		0	1,584	22,881
4	Large volume (41)	64,107,846	-1,221,660	-16,095,148	2,851,704	-14,465,104	49,642,742
5	Transportation - large volume (41T)	17,609,376	-163,755	-12,727,804	198,152	-12,693,407	4,915,969
6	Compressed natural gas (50)	0	0		0	0	0
7	Interruptible (85)	16,447,880	-191,201	16,095,148	1,515,612	17,419,559	33,867,439
8	Transportation - interruptible (85T)	78,790,327	74,753	12,727,804	909,807	13,712,364	92,502,691
9	Limited interruptible (86)	8,975,305	-98,496		729,190	630,694	9,606,000
10	Transportation - limited interruptible (86T)	363,216	9,418		0	9,418	372,634
11	Non exclusive interruptible (87)	20,799,442	1,531,882		667,587	2,199,469	22,998,910
12	Transportation - non exclusive interruptible (87T)	98,389,417	-303,627		1,168,720	865,093	99,254,510
13	Contracts	34,654,652	-4,478		2,358,728	2,354,250	37,008,902
14	Total sales and transport volume	1,059,565,197	-18,926	0	83,004,481	82,985,555	1,142,550,752

Puget Sound Energy
2017 General Rate Case - Gas
Reconciliation of Revenue at Actual Rates by Rate Schedule
Test Year Ended September 30, 2016

Reconciliation of Test Year Revenue

Line	Rate Class	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
		Income Statement Revenue	Remove Municipal Taxes	Remove Property Tax	Remove ERF	Remove Decoupling/Rate Plan	Remove CRM	Remove Other Restating Adjustments	PGA Adjustment	Schedule 41 Migration Adjustment	Weather Normalization Adjustment	RAF (1) Adjustment	Total Adjustments	Restated Normalized Revenue at Actual Rates		
1	Residential (16,23,53)	\$ 575,789,378	\$ (24,974,640)	\$ (13,464,575)	\$ 1,341,319	\$ (23,184,064)	\$ (4,057,066)	\$ (375,783)	\$ (16,463,003)	\$ -	\$ -	\$ 346,671	\$ (29,947,678)	\$ 545,841,700		
2	Commercial & Industrial (31)	193,390,516	(10,400,877)	(4,906,021)	398,486	(6,885,180)	(1,530,309)	(976,692)	(6,457,235)	-	11,244,974	126,597	(16,721,056)	176,669,460		
3	Large volume (41)	44,546,893	(2,355,874)	(591,923)	70,243	(1,245,680)	(234,511)	(460,739)	(1,929,392)	(9,254,407)	1,860,804	23,332	(12,865,358)	31,681,536		
4	Transportation - large volume (41T)	4,440,208	(233,200)	(165,770)	17,383	(358,959)	(65,017)	(723,504)	(1,529,392)	(2,084,250)	(155,790)	-	(3,065,143)	1,375,065		
5	Transportation - general services (31T)	16,444	(900)	(536)	70	(791)	(184)	(1,319)	-	-	-	-	(1,089)	15,355		
6	Compressed Natural Gas Service (54)	25,277	-	-	-	-	-	(25,277)	-	-	-	-	(25,277)	-		
7	Interruptible (85)	8,535,887	(398,815)	(68,128)	7,818	(127,124)	(28,374)	434,610	(518,225)	9,841,792	(269,744)	17,272	8,652,642	17,186,529		
8	Transportation - interruptible (85T)	8,949,863	(491,826)	(329,350)	36,176	(551,902)	(136,358)	69,345	(1,955,800)	1,955,800	209,445	-	700,101	9,649,964		
9	Limited interruptible (86)	6,060,694	(337,558)	(93,077)	9,703	(176,839)	(31,314)	(303,229)	(266,158)	-	373,192	4,995	(383,607)	5,677,087		
10	Transportation - Limited interruptible (86T)	104,807	(6,602)	(376)	423	(7,413)	(1,256)	876	-	-	-	-	(18,193)	86,614		
11	Non exclusive interruptible (87)	9,230,288	(473,048)	(71,877)	5,931	(83,190)	(30,816)	1,188,636	(602,720)	-	257,956	11,959	(1,010,491)	9,464,230		
12	Transportation - non exclusive interruptible (87T)	4,724,669	(301,405)	(11,838)	22,466	(277,955)	(144,152)	(2,815)	-	-	23,924	-	(308,039)	3,714,208		
13	Contracts	1,677,501	(92,444)	(135,994)	8,689	(59,820)	(57,513)	(126,766)	(26,236,731)	458,934	58,088,570	530,827	(54,759,248)	1,369,462		
14	Total revenue from sales/transport	\$ 857,492,456	\$ (40,067,189)	\$ (20,148,803)	\$ 1,918,566	\$ (32,898,997)	\$ (6,319,266)	\$ (1,260,766)	\$ (26,236,731)	\$ 458,934	\$ 58,088,570	\$ 530,827	\$ (54,759,248)	\$ 802,733,208		
15	Rentals	6,666,060	\$ (367,128)	-	53,666	-	-	129,801	-	-	-	-	(924,511)	6,041,548		
16	Decoupling Deferrals/Amortization Revenue	24,029,579	-	-	-	(488,662)	-	(24,029,579)	-	-	-	-	(24,029,579)	-		
17	Other operating revenue	9,894,504	-	-	25,090	-	-	-	-	-	-	-	25,090	7,009,594		
18	Total other operating revenue	\$ 37,960,142	\$ (367,128)	-	78,757	\$ (24,528,140)	-	\$ 129,801	-	-	-	-	\$ (24,929,000)	\$ 13,051,143		
19	Total operating revenue	\$ 895,472,599	\$ (40,434,317)	\$ (20,420,244)	\$ 1,946,746	\$ (57,427,138)	\$ (6,319,266)	\$ (1,130,964)	\$ (26,236,731)	\$ 458,934	\$ 58,088,570	\$ 530,827	\$ (79,688,247)	\$ 816,784,351		
20	Gas cost (Schedule 101)	326,393,369	-	-	-	-	-	-	-	-	-	-	-	326,393,369		
21	Gas revenue (Schedule 101)	-	-	-	-	-	-	-	-	-	-	-	-	-		

Restated Gas Costs (Schedule 101) & Margin

Line	Rate Class	P	Q	R
		Restated Gas Revenue	Sch. 101 Gas Cost	Restated Gas Cost
22	Residential (16,23,53)	\$ 241,458,159	\$ 230,480,208	-
23	Commercial & Industrial (31)	88,240,133	84,227,657	-
24	Large volume (41)	19,547,775	18,651,844	-
25	Transportation - large volume (41T)	3,441	3,441	-
26	Transportation - general services (31T)	16	16	-
27	Interruptible (85)	12,947,423	12,357,167	-
28	Transportation - interruptible (85T)	64,752	64,752	-
29	Limited interruptible (86)	3,658,111	3,424,814	-
30	Transportation - limited interruptible (86T)	261	261	-
31	Non exclusive interruptible (87)	8,320,086	7,941,754	-
32	Transportation - non exclusive interruptible (87T)	69,478	69,478	-
33	Contracts	-	-	-
34	Total revenue from sales/transport	\$ 374,239,634	\$ 357,221,391	-
35	Rentals	-	-	-
36	Other operating revenue	-	-	-
37	Total other operating revenue	-	-	-
38	Total operating revenue	-	-	-

(1) Adjustment from actual to proposed revenue adjustment factor (RAF).