

**EXHIBIT NO. ___(JAP-24)
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___

**TWENTY-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 Gas General Rate Case
Test Year Ended September 2016
Allocation of Revenue Deficiency to Rate Classes At Existing PGA Allocation

Rate Class	Pro forma Revenue at Existing Rates	Pro forma Gas Revenue at Existing Rates (1)	Pro forma Margin at Existing Rates	Volume (Therms)	Percent of Total Margin Less Contracts	Percent of Uniform Increase	Proposed Margin Increase	Proposed Margin Increase Less Contracts	Calculated Margin Revenue	Pro forma Gas Revenue at Existing Rates (1)	Calculated Total Revenue	Calculated Change in Margin	Percent Total (2) Increase	Percent Margin (3) Increase	Over (Under) Target Spread
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Residential (16,23,53)	\$ 545,841,700	\$ 241,458,159	\$ 304,383,541	577,787,183	70%	100.0%	4.8%	\$ 14,751,652	\$ 319,136,380	\$ 241,458,159	\$ 560,594,539	\$ 14,752,839	2.7%	4.8%	\$ 1,187
Commercial & industrial (31,31T)	176,684,815	88,240,149	88,444,666	214,593,771	20%	150.0%	7.3%	6,429,577	94,873,292	88,240,149	183,113,441	6,428,626	3.6%	7.3%	\$ (951)
Large volume (41,41T)	33,056,600	19,551,216	13,505,385	54,558,711	3%	100.0%	4.8%	654,525	14,159,845	19,551,216	33,711,061	654,460	2.0%	4.8%	\$ (65)
Interruptible (85, 85T)	26,838,493	13,012,175	13,826,318	126,370,130	3%	100.0%	4.8%	670,079	14,496,314	13,012,175	27,508,489	669,996	2.5%	4.8%	\$ (83)
Limited interruptible (86, 86T)	5,763,701	3,588,371	2,175,329	9,978,634	1%	50.0%	2.4%	52,713	2,228,071	3,588,371	5,816,443	52,742	0.9%	2.4%	\$ 29
Non exclusive interruptible (87,87T)	13,178,438	8,389,564	4,788,874	122,253,420	1%	150.0%	7.3%	348,132	5,137,033	8,389,564	13,526,597	348,159	2.6%	7.3%	\$ 27
Rentals	6,041,548	-	6,041,548	0	1%	0.0%	0.0%	-	6,041,548	-	6,041,548	-	0.0%	0.0%	\$ -
Contracts	1,369,462	-	1,369,462	37,008,902	-	-	-	-	1,455,355	-	1,455,355	85,893	6.3%	6.3%	\$ -
Subtotal revenue from rates	\$ 808,774,757	\$ 374,239,634	\$ 434,535,123	1,142,550,752	100%	-	-	\$ 22,906,678	\$ 457,527,839	\$ 374,239,634	\$ 831,767,473	\$ 22,992,716	2.8%	5.3%	\$ 145
Other revenue	7,009,594	-	7,009,594	-	-	-	-	-	7,009,594	-	7,009,594	-	0.0%	-	\$ -
Total	\$ 815,784,351	\$ 374,239,634	\$ 441,544,717	1,142,550,752	-	-	-	\$ 22,906,678	\$ 464,537,433	\$ 374,239,634	\$ 838,777,067	\$ 22,992,716	2.8%	5.2%	\$ 145
Proposed total increase								\$ 22,992,571							
Average increase on margin (includes rentals, excludes contracts)								5.31%							
Average increase on total (includes rentals, excludes contracts)								2.85%							
Average increase on margin after contracts								5.29%							
Adjustment to increase for unequal allocation of increase								0.916							

Rounding error

\$ 145

- (1) Pro forma gas revenue at rates (2016 PGA) in place at the time of filing.
- (2) Calculated margin increase (column M) divided by pro forma revenue at existing rates (column B).
- (3) Calculated margin increase (column M) divided by pro forma margin at existing rates (column D).

Puget Sound Energy
2017 Gas General Rate Case
Test Year Ended September 2015
Allocation of Revenue Deficiency to Rate Classes With Proposed PGA Allocation

Rate Class	Pro forma Revenue at Existing Rates	Pro forma Gas Revenue at Existing Rates (1)	Pro forma Margin at Existing Rates	Volume (Therms)	Percent of Total Margin Less Contracts	Percent of Uniform Increase	Proposed Margin Increase	Proposed Margin Increase Less Contracts	Calculated Margin Revenue	Pro forma Gas Revenue at Proposed Rates Rates (4)	Calculated Total Revenue	Calculated Change in Margin	Percent Total (2) Increase	Percent Margin (3) Increase	Over (Under) Target Spread
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Residential (16,23,53)	\$ 545,841,700	\$ 241,458,159	\$ 304,383,541	577,787,183	70%	100.0%	4.8%	\$ 14,751,652	\$ 319,136,380	\$ 236,408,299	\$ 555,544,679	\$ 14,752,839	2.7%	4.8%	\$ 1,187
Commercial & industrial (31,31T)	176,684,815	88,240,149	88,444,666	214,593,771	20%	150.0%	7.3%	6,429,577	94,873,292	87,220,937	182,094,230	6,428,626	3.5%	7.3%	\$ (951)
Large volume (41,41T)	33,056,600	19,551,216	13,505,385	54,558,711	3%	100.0%	4.8%	654,525	14,159,845	23,439,987	37,599,832	654,460	1.7%	4.8%	\$ (65)
Interruptible (85, 85T)	26,838,493	13,012,175	13,826,318	126,370,130	3%	100.0%	4.8%	670,079	14,496,314	14,081,370	28,577,684	669,996	2.3%	4.8%	\$ (83)
Limited interruptible (86, 86T)	5,763,701	3,588,371	2,175,329	9,978,634	1%	50.0%	2.4%	52,713	2,228,071	3,862,143	6,090,214	52,742	0.9%	2.4%	\$ 29
Non exclusive interruptible (87,87T)	13,178,438	8,389,564	4,788,874	122,253,420	1%	150.0%	7.3%	348,132	5,137,033	9,046,183	14,183,216	348,159	2.5%	7.3%	\$ 27
Rentals	6,041,548	-	6,041,548	0	1%	0.0%	0.0%	-	6,041,548	-	6,041,548	-	0.0%	0.0%	\$ -
Contracts	1,369,462	-	1,369,462	37,008,902	-	-	-	-	1,455,355	-	1,455,355	85,893	5.9%	6.3%	\$ -
Subtotal revenue from rates	\$ 808,774,757	\$ 374,239,634	\$ 434,535,123	1,142,550,752	100%	-	-	\$ 22,906,678	\$ 457,527,839	\$ 374,058,919	\$ 831,586,758	\$ 22,992,716	2.8%	5.3%	\$ 145
Other revenue	7,009,594	-	7,009,594	-	-	-	-	-	7,009,594	-	7,009,594	-	0.0%	-	\$ -
Total	\$ 815,784,351	\$ 374,239,634	\$ 441,544,717	1,142,550,752	-	-	-	\$ 22,906,678	\$ 464,537,433	\$ 374,058,919	\$ 838,596,352	\$ 22,992,716	2.8%	5.2%	\$ 145
Proposed total increase								\$ 22,992,571							
Average increase on margin (includes rentals, excludes contracts)								5.31%							
Average increase on total (includes rentals, excludes contracts)								2.85%							
Average increase on margin after contracts								5.29%							
Adjustment to increase for unequal allocation of increase								0.916							

Rounding error

\$ 145

- (1) Pro forma gas revenue at rates (2016 PGA) in place at the time of filing.
(2) Calculated margin increase (column M) divided by pro forma revenue at existing rates (column B).
(3) Calculated margin increase (column M) divided by pro forma margin at existing rates (column D).

Puget Sound Energy
2017 Gas General Rate Case
Test Year Ended September 2016
Current and Proposed Rates by Rate Schedule

Description	Units	Billing Determinants	Current		Proposed		Difference		Target Increase	Resulting Percent
			Rates	Revenues	Rates	Revenues	\$	%		
Schedule 23										
Basic Charge	Bills	9,046,018	\$10.34	\$93,535,822	\$11.00	\$99,506,193	\$5,970,372	6.4%	TARGET 23/53 \$14,751,405 over (under) \$1,193	6.383%
Delivery Charge	Therms	577,777,244	\$0.36492	\$210,842,472	\$0.38012	\$219,624,686	\$8,782,214	4.2%		
				\$304,378,293		\$319,130,879	\$14,752,586	4.8%		
Gas Revenue (Schedule 101) (1)	Therms	577,777,244	\$0.41790	\$241,453,110	\$0.40916	\$236,403,337	(\$5,049,773)	-2.1%	4.1640%	
Total Revenues				\$545,831,404		\$555,534,216	\$9,702,813	1.8%		

Schedule 53										
Basic Charge	Bills	13	\$10.34	\$134	\$11.00	\$143	\$9			6.383%
Delivery Charge	Therms	249	\$0.36492	\$91	\$0.38012	\$95	\$4			
Total Delivery Charges				\$225		\$238	\$12	5.5%		
Gas Revenue (Schedule 101)	Therms	249	\$4.00641	\$999	\$4.00641	\$999	\$0	0.0%		
Total Revenues				\$1,225		\$1,237	\$12	1.0%		

Schedule 16										
Total Delivery Charge	Mantles	510	\$9.85	\$5,023	\$10.32	\$5,263	\$240	4.8%	TARGET 16 \$247 over (under) (\$8)	4.772%
Calculated Total Therms		9,690								
Gas Revenue (Schedule 101) (1)		9,690	\$0.41789	\$4,049	\$0.40895	\$3,963	(\$87)	-2.1%		
Total Revenues				\$9,073		\$9,226	\$153	1.7%		

Residential Summary

	Therms	Current	Proposed	Change	
Total Residential Gas (Schedule 101) Revenues		\$241,458,159	\$236,408,299	(\$5,049,860)	
Total Residential Margin Revenues		\$304,383,542	\$319,136,380	\$14,752,838	4.8%
Total Residential Revenues	577,787,183	\$545,841,701	\$555,544,679	\$9,702,978	1.8%

(1) Schedule 101 rates at proposed revenue adjustment factor (RAF).

**Puget Sound Energy
2017 Gas General Rate Case
Test Year Ended September 2016
Current and Proposed Rates by Rate Schedule**

Description	Units	Billing Determinants	Current		Proposed		Difference		Target Increase	Resulting Percent
			Rates	Revenues	Rates	Revenues	\$	%		
Schedule 31 - Sales										
Basic Charge	Bills	679,614	\$33.42	\$22,712,700	\$35.13	\$23,874,840	\$1,162,140		TARGET 31/31T \$6,429,577 over (under) (\$951)	5.117%
Delivery Charge	Therms	214,570,890	\$0.30627	\$65,716,627	\$0.32199	\$69,089,681	\$3,373,054			5.133%
Procurement Charge		214,570,890	\$0.00000	\$0	\$0.00882	\$1,892,515	\$1,892,515			
Total Delivery Charges				\$88,429,327		\$94,857,037	\$6,427,710	7.3%		
Gas Revenue (Schedule 101) (1)	Therms	214,570,890	\$0.41124	\$88,240,133	\$0.40649	\$87,220,921	(\$1,019,212)	-1.2%	5.1316%	
Total Revenues				\$176,669,460		\$182,077,958	\$5,408,498	3.1%		

Schedule 31 - Transportation										
Basic Charge	Bills	23	\$367.59	\$8,455	\$386.45	\$8,888	\$434			5.131%
Delivery Charge	Therms	22,881	\$0.30627	\$7,008	\$0.32199	\$7,367	\$360			5.133%
Procurement Charge		22,881	(\$0.00539)	(\$123)	\$0.00000	\$0	\$123			
Total Delivery Charges				\$15,339		\$16,256	\$917			
Gas Balancing Service Charge	Therms	22,881	\$0.00070	\$16	\$0.00070	\$16	\$0			
Total Revenues				\$15,355		\$16,272	\$917			

Schedule 31 - Total										
Basic Charge	Bills	679,637		\$22,721,155		\$23,883,729	\$1,162,574			
Delivery Charge	Therms	214,593,771		\$65,723,511		\$70,989,564	\$5,266,053			
Total Delivery Charges				\$88,444,666		\$94,873,292	\$6,428,626	7.3%		
Gas Revenue (Schedule 101) (1)	Therms	214,593,771		\$88,240,149		\$87,220,937	(\$1,019,212)	-1.2%		
Total Revenues				\$176,684,815		\$182,094,230	\$5,409,415	3.1%		

**Puget Sound Energy
2017 Gas General Rate Case
Test Year Ended September 2016
Current and Proposed Rates by Rate Schedule**

Description	Units	Billing Determinants	Current		Proposed		Difference		Target Increase	Resulting Percent
			Rates	Revenues	Rates	Revenues	\$	%		
Schedule 41 - Sales										
Basic Charge	Bills	15,596	\$114.22	\$1,781,387	\$116.92	\$1,823,497	\$42,109		TARGET 41/41T \$654,525 over (under) (\$65)	2.364%
Minimum Bill	Bills	15,596	\$124.36	\$1,939,532	\$127.31	\$1,985,540	\$46,009			2.372%
Demand Charge	Demand	3,164,797	\$1.15	\$3,639,517	\$1.17	\$3,702,813	\$63,296			1.739%
Delivery Charge:										
First 900 therms	Therms	12,882,106	\$0.13818		\$0.14145	in minimum bills			2.3680%	2.366%
Next 4,100 therms	Therms	25,396,656	\$0.13818	\$3,509,310	\$0.14145	\$3,592,357	\$83,047			2.364%
All over 5,000 therms	Therms	11,363,980	\$0.11123	\$1,264,016	\$0.11386	\$1,293,903	\$29,887			
Total Volume		49,642,742								
Procurement Charge	Therms	49,642,742	\$ -	\$0	\$ 0.00671	\$333,103	\$333,103			
Total Delivery Charges				\$12,133,761		\$12,731,212	\$597,451	4.9%		
Gas Revenue (Schedule 101) (1)										
Volumetric Charge	Therms	49,642,742	\$0.32683	\$16,224,737	\$0.39879	\$19,797,029	\$3,572,292			
Demand Charge	Demand	3,164,797	\$1.05	\$3,323,037	\$1.05	\$3,323,037	\$0			
Total Gas Revenue				\$19,547,775		\$23,120,066	\$3,572,292	18.3%		
Total Revenues				\$31,681,536		\$35,851,279	\$4,169,743	13.2%		

Schedule 41 - Transportation										
Basic Charge	Bills	803	\$440.55	\$353,820	\$450.98	\$362,197	\$8,377			2.367%
Minimum Bill	Bills	803	\$124.36	\$99,878	\$127.31	\$102,247	\$2,369			2.372%
Demand Charge	Demand	357,499	\$1.15	\$411,123	\$1.17	\$418,273	\$7,150			1.739%
Delivery Charge:										
First 900 therms	Therms	686,083	\$0.13818	in minimum bills	\$0.14145	in minimum bills				2.366%
Next 4,100 therms	Therms	2,330,592	\$0.13818	\$322,041	\$0.14145	\$329,662	\$7,621			2.366%
All over 5,000 therms	Therms	1,899,293	\$0.11123	\$211,258	\$0.11386	\$216,254	\$4,995			2.364%
Total Volume		4,915,969								
Procurement Charge	Therms	4,915,969	\$ (0.00539)	(\$26,497)	\$ -	\$0	\$26,497			
Total Delivery Charges				\$1,371,623		\$1,428,633	\$57,009	4.2%		
Gas Balancing Service Charge	Therms	4,915,969	\$0.00070	\$3,441	\$0.00070	\$3,441	\$0			
Total Revenues				\$1,375,065		\$1,432,074	\$57,009	4.1%		

**Puget Sound Energy
2017 Gas General Rate Case
Test Year Ended September 2016
Current and Proposed Rates by Rate Schedule**

Description	Units	Billing Determinants	Current		Proposed		Difference		Target Increase	Resulting Percent
			Rates	Revenues	Rates	Revenues	\$	%		
Schedule 41 - Total										
Basic Charge	Bills	16,399		\$2,135,207		\$2,185,693		\$50,486		
Minimum Bill	Bills	16,399		\$2,039,409		\$2,087,787		\$48,378		
Demand Charge	Demand	3,522,296		\$4,050,640		\$4,121,086		\$70,446		
Delivery Charge:										
First 900 therms	Therms	13,568,189				in minimum bills				
Next 4,100 therms	Therms	27,727,248		\$3,831,351		\$3,922,019		\$90,668		
All over 5,000 therms	Therms	13,263,273		\$1,475,274		\$1,510,156		\$34,882		
Total Volume		54,558,711								
Procurement Charge	Therms	4,915,969		(\$26,497)		\$333,103		\$26,497		
Total Delivery Charges				\$13,505,385		\$14,159,845		\$321,357	2.4%	
Gas Revenue (Schedule 101) (1)										
Volumetric Charge				\$16,224,737		\$19,797,029		\$3,572,292		
Demand Charge				\$3,323,037		\$3,639,517		\$316,480		
Gas Balancing Service Charge				\$3,441		\$3,441		\$0		
Total Gas Revenue				\$19,551,216		\$23,439,987		\$3,888,771	19.9%	
Total Revenues				\$33,056,601		\$37,599,832		\$4,210,129	12.7%	

Commercial & Industrial Summary

	Therms	Current	Proposed	Change	
Total Gas (Schedule 101) Revenues					
Schedules 31, 31T, 61		\$88,240,149	\$87,220,937	-\$1,019,212	
Schedule 41, 41T		\$19,551,216	\$23,439,987	\$3,888,771	
Total		\$107,791,365	\$110,660,924	\$2,869,560	
Total Margin Revenues					
Schedules 31, 31T		\$88,444,666	\$94,873,292	\$6,428,626	7.3%
Schedule 41, 41T		\$13,505,385	\$14,159,845	\$654,460	4.8%
Total		\$101,950,051	\$109,033,137	\$7,083,087	6.9%
Total Revenue					
Schedules 31, 31T	214,593,771	\$176,684,815	\$182,094,230	\$5,409,415	3.1%
Schedule 41, 41T	54,558,711	\$33,056,601	\$37,599,832	\$4,543,232	13.7%
Total	269,152,482	\$209,741,416	\$219,694,062	\$9,952,646	4.7%

(1) Schedule 101 rates at proposed revenue adjustment factor (RAF).

**Puget Sound Energy
2017 Gas General Rate Case
Test Year Ended September 2016
Current and Proposed Rates by Rate Schedule**

Description	Units	Billing Determinants	Current		Proposed		Difference		Target Increase	Resulting Percent
			Rates	Revenues	Rates	Revenues	\$	%		
Schedule 85 - Sales										
Basic Charge	Bills	970	\$563.45	\$546,391	\$593.83	\$575,851	\$29,460		TARGET 85/85T \$670,079 over (under) (\$82)	5.392%
Demand Charge	Demand	764,342	\$1.15	\$878,994	\$1.20	\$917,211	\$38,217			4.348%
Procurement Charge	Therms	33,867,439	\$0.00682	\$230,976	\$0.00582	\$197,108	(\$33,867)			-14.663%
Minimum Bills				\$35,324		\$35,324	\$0			
Delivery Charge:										
First 25,000 Therms	Therms	16,704,881	\$0.10206	\$1,704,900	\$0.10756	\$1,796,777	\$91,877		5.3911%	5.389%
Next 25,000 Therms	Therms	6,984,486	\$0.05050	\$352,717	\$0.05322	\$371,714	\$18,998			5.386%
All over 50,000 Therms	Therms	10,178,072	\$0.04832	\$491,804	\$0.05092	\$518,267	\$26,463			5.381%
Total Delivery Charges		33,867,439		\$4,241,106		\$4,412,253	\$171,148	4.0%		
Gas Revenue (Schedule 101) (1)										
Volumetric Charge	Therms	33,867,439	\$0.35860	\$12,144,864	\$0.39017	\$13,214,059	\$1,069,195			
Demand Charge	Demand	764,342	\$1.05	\$802,559	\$1.05	\$802,559	\$0			
Total Gas Revenue				\$12,947,423		\$14,016,618	\$1,069,195	8.3%		
Total Revenues				\$17,188,529		\$18,428,872	\$1,240,343	7.2%		
Schedule 85 - Transportation										
Basic Charge	Bills	1,640	\$901.50	\$1,478,517	\$950.10	\$1,558,224	\$79,707			5.391%
Demand Charge	Demand	1,347,721	\$1.15	\$1,549,879	\$1.20	\$1,617,265	\$67,386			4.348%
Minimum Bills				\$26,487		\$26,487	\$0			
Delivery Charge:										
First 25,000 Therms	Therms	37,450,452	\$0.10206	\$3,822,193	\$0.10756	\$4,028,171	\$205,977			5.389%
Next 25,000 Therms	Therms	22,023,425	\$0.05050	\$1,112,183	\$0.05322	\$1,172,087	\$59,904			5.386%
Next 50,000 Therms	Therms	33,028,815	\$0.04832	\$1,595,952	\$0.05092	\$1,681,827	\$85,875			5.381%
Total Delivery Charges		92,502,692		\$9,585,211		\$10,084,061	\$498,849	5.2%		
Gas Balancing Service Charge	Therms	92,502,692	\$0.00070	\$64,752	\$0.00070	\$64,752	\$0			
Total Revenues				\$9,649,963		\$10,148,812	\$498,849	5.2%		

**Puget Sound Energy
2017 Gas General Rate Case
Test Year Ended September 2016
Current and Proposed Rates by Rate Schedule**

Description	Units	Billing Determinants	Current		Proposed		Difference		Target Increase	Resulting Percent
			Rates	Revenues	Rates	Revenues	\$	%		
Schedule 85 - Total										
Basic Charge	Bills	2,610		\$2,024,908		\$2,134,075		\$109,167		
Demand Charge	Demand	2,112,063		\$2,428,872		\$2,534,475		\$105,603		
Procurement Charge	Therms	33,867,439		\$230,976		\$197,108		(\$33,867)		
Minimum Bills				\$61,811		\$61,811		\$0		
Delivery Charge:										
First 25,000 Therms	Therms	54,155,333		\$5,527,093		\$5,824,948		\$297,854		
Next 25,000 Therms	Therms	29,007,911		\$1,464,900		\$1,543,801		\$78,902		
All over 50,000 Therms	Therms	43,206,887		\$2,087,757		\$2,200,095		\$112,338		
Total Delivery Charges		126,370,131		\$13,826,317		\$14,496,314		\$669,997	4.8%	
Gas Revenue (Schedule 101) (1)										
Volumetric Charge		33,867,439		\$12,144,864		\$13,214,059		\$1,069,195		
Demand Charge		764,342		\$802,559		\$802,559		\$0		
Gas Balancing Service Charge	Therms	92,502,692		\$64,752		\$64,752		\$0		
Total Gas Revenue				\$13,012,175		\$14,081,370		\$1,069,195	8.2%	
Total Revenues				\$26,838,492		\$28,577,684		\$1,739,192	6.5%	
Schedule 86 - Sales										
Basic Charge	Bills	2,859	\$144.01	\$411,712	\$145.68	\$416,487		\$4,774		
Demand Charge	Demand	84,424	\$1.15	\$97,087	\$1.21	\$102,153		\$5,065		
Procurement Charge	Therms	9,606,000	\$0.00681	\$65,417	\$0.00934	\$89,720		\$24,303		
Minimum Bills				\$32,304		\$32,304		\$0		
Delivery Charge:										
First 1,000 therms	Therms	2,175,440	\$0.19916	\$433,261	\$0.20147	\$438,286		\$5,025		
All over 1,000 therms	Therms	7,430,560	\$0.14120	\$1,049,195	\$0.14284	\$1,061,381		\$12,186		
Total Delivery Charges	Therms	9,606,000		\$2,088,976		\$2,140,331		\$51,354	2.5%	
Gas Revenue (Schedule 101) (1)										
Volumetric Charge	Therms	9,606,000	\$0.36430	\$3,499,466	\$0.39280	\$3,773,237		\$273,771		
Demand Charge	Demand	84,424	\$1.05	\$88,645	\$1.05	\$88,645		\$0		
Total Gas Revenue				\$3,588,111		\$3,861,882		\$273,771	7.6%	
Total Revenues				\$5,677,087		\$6,002,212		\$325,125	5.7%	

TARGET 86/86T \$52,713 over (under) \$29	1.160% 5.217% 37.151%
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1.1610%	1.160% 1.161%
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**Puget Sound Energy
2017 Gas General Rate Case
Test Year Ended September 2016
Current and Proposed Rates by Rate Schedule**

Description	Units	Billing Determinants	Current		Proposed		Difference		Target Increase	Resulting Percent
			Rates	Revenues	Rates	Revenues	\$	%		
Schedule 86 - Transportation										
Basic Charge	Bills	49	\$458.22	\$22,453	\$463.54	\$22,713	\$261			1.161%
Demand Charge	Demand	8,250	\$1.15	\$9,488	\$1.21	\$9,983	\$495			5.217%
Minimum Bills				\$0		\$0	\$0			
Delivery Charge:										
First 1,000 therms	Therms	31,000	\$0.19916	\$6,174	\$0.20147	\$6,246	\$72			1.160%
All over 1,000 therms	Therms	341,634	\$0.14120	\$48,239	\$0.14284	\$48,799	\$560			1.161%
Total Delivery Charges	Therms	372,634		\$86,353		\$87,741	\$1,388			
Gas Balancing Service Charge	Therms	372,634	\$0.00070	\$261	\$0.00070	\$261	\$0			
Total Revenues				\$86,614		\$88,001	\$1,388			
Schedule 86 - Total										
Basic Charge	Bills	2,908		\$434,165		\$439,200	\$5,035			
Demand Charge	Demand	92,674		\$106,575		\$112,135	\$5,560			
Procurement Charge	Therms	9,606,000		\$65,417		\$89,720	\$24,303			
Minimum Bills				\$32,304		\$32,304	\$0			
Delivery Charge:										
First 1,000 therms	Therms	2,206,440		\$439,435		\$444,531	\$5,097			
All over 1,000 therms	Therms	7,772,194		\$1,097,434		\$1,110,180	\$12,746			
Total Delivery Charges	Therms	9,978,634		\$2,175,329		\$2,228,071	\$52,742		2.4%	
Gas Revenue (Schedule 101) (1)										
Volumetric Charge	Therms	9,978,634		\$3,499,466		\$3,773,237	\$273,771			
Demand Charge	Demand	92,674		\$88,645		\$88,645	\$0			
Gas Balancing Service Charge	Therms	9,978,634		\$261		\$261	\$0			
Total Gas Revenue				\$3,588,372		\$3,862,143	\$273,771		7.6%	
Total Revenues				\$5,763,701		\$6,090,214	\$326,513		5.7%	

**Puget Sound Energy
2017 Gas General Rate Case
Test Year Ended September 2016
Current and Proposed Rates by Rate Schedule**

Description	Units	Billing Determinants	Current		Proposed		Difference		Target Increase	Resulting Percent
			Rates	Revenues	Rates	Revenues	\$	%		
Schedule 87 - Sales										
Basic Charge	Bills	60	\$579.19	\$34,628	\$615.82	\$36,818	\$2,190		TARGET 87/87T \$348,132 over (under) \$27	
Demand Charge	Demand	0	\$1.15	\$0	\$1.38	\$0	\$0			
Procurement Charge		22,998,910	\$0.00539	\$123,964	\$0.00598	\$137,533	\$13,569			
Minimum Bills				\$83,384		\$83,384	\$0			
Delivery Charge:										
First 25,000 Therms	Therms	1,467,944	\$0.14454	\$212,177	\$0.15368	\$225,594	\$13,417			6.324%
Next 25,000 Therms	Therms	1,444,685	\$0.08735	\$126,193	\$0.09287	\$134,168	\$7,975			6.319%
Next 50,000 Therms	Therms	2,610,929	\$0.05558	\$145,115	\$0.05910	\$154,306	\$9,190			6.333%
Next 100,000 therms	Therms	3,148,639	\$0.03564	\$112,218	\$0.03789	\$119,302	\$7,084			6.313%
Next 300,000 therms	Therms	3,956,751	\$0.02564	\$101,451	\$0.02726	\$107,861	\$6,410			6.318%
All over 500,000 therms	Therms	10,369,963	\$0.01977	\$205,014	\$0.02102	\$217,977	\$12,962		6.3250%	
Total Delivery Charges	Therms	22,998,910		\$1,144,144		\$1,216,942	\$72,798			6.4%
Gas Revenue (Schedule 101) (1)										
Volumetric Charge	Therms	22,998,910	\$0.36176	\$8,320,086	\$0.39031	\$8,976,705	\$656,619			
Demand Charge	Demand	0	\$1.05	\$0	\$1.05	\$0	\$0			
Total Gas Revenue				\$8,320,086		\$8,976,705	\$656,619			7.9%
Total Revenues				\$9,464,230		\$10,193,647	\$729,417			7.7%

Schedule 87 - Transportation										
Basic Charge	Bills	129	\$926.71	\$119,576	\$985.32	\$127,139	\$7,563			6.325%
Demand Charge	Demand	295,627	\$1.15	\$339,971	\$1.38	\$407,965	\$67,994			20.000%
Minimum Bills				\$24,438		\$24,438				
Delivery Charge:										
First 25,000 Therms	Therms	3,241,893	\$0.14454	\$468,583	\$0.15368	\$498,214	\$29,631			6.324%
Next 25,000 Therms	Therms	3,200,834	\$0.08735	\$279,593	\$0.09287	\$297,261	\$17,669			6.319%
Next 50,000 Therms	Therms	6,355,015	\$0.05558	\$353,212	\$0.05910	\$375,581	\$22,370			6.333%
Next 100,000 therms	Therms	12,008,961	\$0.03564	\$427,999	\$0.03789	\$455,020	\$27,020			6.313%
Next 300,000 therms	Therms	27,176,210	\$0.02564	\$696,798	\$0.02726	\$740,823	\$44,025			6.318%
All over 500,000 therms	Therms	47,271,597	\$0.01977	\$934,559	\$0.02102	\$993,649	\$59,090			6.323%
Total Delivery Charges		99,254,510		\$3,644,730		\$3,920,091	\$275,361			7.6%
Gas Balancing Service Charge	Therms	99,254,510	\$0.00070	\$69,478	\$0.00070	\$69,478	\$0			
Total Revenues				\$3,714,208		\$3,989,569	\$275,361			7.4%

**Puget Sound Energy
2017 Gas General Rate Case
Test Year Ended September 2016
Current and Proposed Rates by Rate Schedule**

Description	Units	Billing Determinants	Current		Proposed		Difference		Target Increase	Resulting Percent
			Rates	Revenues	Rates	Revenues	\$	%		
Schedule 87 - Total										
Basic Charge	Bills	189		\$154,205		\$163,957		\$9,753		
Demand Charge	Demand	295,627		\$339,971		\$407,965		\$67,994		
Procurement Charge				\$123,964		\$137,533		\$13,569		
Minimum Bills				\$107,822		\$107,822		\$0		
Delivery Charge:										
First 25,000 Therms	Therms	4,709,837		\$680,760		\$723,808		\$43,048		
Next 25,000 Therms	Therms	4,645,519		\$405,786		\$431,429		\$25,643		
Next 50,000 Therms	Therms	8,965,944		\$498,327		\$529,887		\$31,560		
Next 100,000 therms	Therms	15,157,600		\$540,217		\$574,321		\$34,105		
Next 300,000 therms	Therms	31,132,961		\$798,249		\$848,685		\$50,435		
All over 500,000 therms	Therms	57,641,560		\$1,139,574		\$1,211,626		\$72,052		
Total Delivery Charges	Therms	122,253,420		\$4,788,874		\$5,137,033		\$348,159	7.3%	
Gas Revenue (Schedule 101) (1)										
Volumetric Charge				\$8,320,086		\$8,976,705		\$656,619		
Demand Charge				\$0		\$0		\$0		
Gas Balancing Service Charge	Therms	99,254,510		\$69,478		\$69,478		\$0		
Total Gas Revenue				\$8,389,564		\$9,046,183		\$656,619	7.8%	
Total Revenues				\$13,178,438		\$14,183,216		\$1,004,778	7.6%	

Interruptible Summary

	Therms	Current	Proposed	Change
Total Gas (Schedule 101) Revenues				
Schedules 85, 85T		\$13,012,175	\$14,081,370	\$1,069,195
Schedules 86, 86T		\$3,588,372	\$3,862,143	\$273,771
Schedules 87, 87T		\$8,389,564	\$9,046,183	\$656,619
Total		\$24,990,111	\$26,989,695	\$1,999,585
Total Margin Revenues				
Schedules 85, 85T		\$13,826,317	\$14,496,314	\$669,997
Schedules 86, 86T		\$2,175,329	\$2,228,071	\$52,742
Schedules 87, 87T		\$4,788,874	\$5,137,033	\$348,159
Total		\$20,790,520	\$21,861,418	\$1,070,898
Total Revenue				
Schedules 85, 85T	126,370,131	\$26,838,492	\$28,577,684	\$1,739,192
Schedules 86, 86T	9,978,634	\$5,763,701	\$6,090,214	\$326,513
Schedules 87, 87T	122,253,420	\$13,178,438	\$14,183,216	\$1,004,778

**Puget Sound Energy
2017 Gas General Rate Case
Test Year Ended September 2016
Current and Proposed Rates by Rate Schedule**

Description	Units	Billing Determinants	Current		Proposed		Difference		Target Increase	Resulting Percent
			Rates	Revenues	Rates	Revenues	\$	%		
Total		258,602,186		\$45,780,631		\$48,851,114		\$3,070,483		
Total Summary										
Total		1,105,541,851		\$801,363,747		\$824,089,855		\$22,726,107		2.8%
Plus Contracts		37,008,902		\$1,369,462		\$1,455,355		\$85,893		6.3%
Plus Rentals				\$6,041,548		\$6,041,548		\$0		0.0%
Grand Total		1,142,550,753		\$808,774,758		\$831,586,758		\$22,812,000		2.8%
Pro Forma Total		1,142,550,752		\$808,774,757		\$ 831,586,758		\$ 22,812,001		2.8%
Check		1		\$1		\$0		(\$1)		
Check		0		\$0		\$0		(\$0)		

(1) Schedule 101 rates at proposed revenue adjustment factor (RAF).

**Puget Sound Energy
2017 Gas General Rate Case
Test Year Ended September 2016
Current and Proposed Rates by Rate Schedule
Rental Schedules 71, 72 and 74**

Line	Schedule	Rate	Description	Annual Charges	Current Rates	Revenue		Proposed Rates	Revenue		Proposed Increase
		Schedule				Under Existing Rates	Proposed Rates		Under Proposed Rates		
	A	B	C	D	E	F	G	H	I		
1	71	71G-A	Standard Models	13,837	\$ 7.49	\$ 103,639	\$ 7.49	\$ 103,639	\$ -		
2	71	71G-B	Conservation Models	215,861	\$ 12.29	2,652,932	\$ 12.29	2,652,932	-		
3	71	71G-C	Direct Vent Models	40,579	\$ 17.43	707,292	\$ 17.43	707,292	-		
4	71	71G-D	High Recovery Models	9,443	\$ 17.06	161,098	\$ 17.06	161,098	-		
5	71	71G-E	High Efficiency Standard (Energy Factor ≥.60)	44,756	\$ 5.93	265,403	\$ 5.93	265,403	-		
6	71	71G-F	High Efficiency Direct Vent (Energy Factor ≥.60)	2,577	\$ 10.74	27,677	\$ 10.74	27,677	-		
7	72	72G-F	25 - 40 gallon storage 30,000 to 50,000	1,528	\$ 15.14	23,134	\$ 15.14	23,134	-		
8	72	72G-G	45 - 55 gallon storage 70,000 to 79,000	1,127	\$ 19.92	22,450	\$ 19.92	22,450	-		
9	72	72G-H	45 - 55 gallon storage 51,000 to 75,000	3,097	\$ 19.92	61,692	\$ 19.92	61,692	-		
10	72	72G-I	50 - 65 gallon storage 60,000 to 69,000	169	\$ 31.46	5,317	\$ 31.46	5,317	-		
11	72	72G-J	60 - 84 gallon storage 70,000 to 129,000	7,262	\$ 41.18	299,049	\$ 41.18	299,049	-		
12	72	72G-K	75 - 90 gallon storage 130,000 to 169,000	4,883	\$ 55.14	269,249	\$ 55.14	269,249	-		
13	72	72G-L	75 - 100 gallon storage 170,000 to 200,000	13,877	\$ 64.13	889,932	\$ 64.13	889,932	-		
14	74	74G-A	45,000 to 400,000 Standard Models	13,829	\$ 10.33	142,854	\$ 10.33	142,854	-	TARGET \$ - over (under) \$ -	
15	74	74G-B	401,000 to 700,000 Standard Models	909	\$ 28.17	25,607	\$ 28.17	25,607	-		
16	74	74G-C	701,000 to 1,300,000 Standard Models	588	\$ 38.20	22,462	\$ 38.20	22,462	-		
17	74	74G-D	45,000 to 400,000 Conservation Models	22,940	\$ 15.77	361,764	\$ 15.77	361,764	-		
18			Total	397,262		\$ 6,041,548		\$ 6,041,548	\$ -		

0.000%