EXHIBIT NO. __(JAP-28)
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,	Docket UE-17
v.	Docket UG-17
PUGET SOUND ENERGY,	
Respondent.	

TWENTY-SEVENTH 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 Proposed Rates
Estimated Combined Impact on Total Bills

g		9		3,446	10,026	0,117	956'9	2,078	6,059,617	9,501,986	17,475	1,609,667	6,634	103,792	4,615,839	1,641,014	8,648	6,908,216	6,864	1473,472 88,877,592 55,376,623 67,878,713 67,878,713 16,117,886 1,641,014 16,110,14 16,10,14 16,10,14 16,10,14 16,10,16 16,10,16 17,10,16 18,10,16
Proforma	Total	Revenue	Q = D + P	\$ 621,463,446	\$ 10	\$ 198,820,117	\$ 33,766,956	\$ 17,522,078	\$ 6,05	\$ 9,50	\$ 1.	\$ 1,60	\$ 11,236,634	\$ 10	\$ 4,61	\$ 1,64	\$ 906,368,648		\$ 913,276,864	6 6
	Total Proforma	Rider Revenue	۵	317,084,929	5,002	110,390,790	\$ 21,633,195	13,280,973	3,970,641	8,357,842	2,136	238,043	1,651,422	17,439	971,110	3 271,552	\$ 477,875,073 \$	\$ 199,998	\$ 478,741,741 \$	
	Sched 149	Revenue	0	\$ 8,325,774	\$ 140	\$ 2,879,541	\$ 359,413	\$ 106,005	\$ 66,281	\$ 62,327	\$ 307	\$ 35,592	\$ 289,533	\$ 2,571	\$ 268,980	\$ 120,649	10,025,125 \$ 12,517,114 \$		10,025,125 \$ 12,517,114 \$	
Sched 142 Decoupling	2017 K-factor	Revenue	Z	7,415,261		2,536,039	59,389		11,172		95	3,025		144			10,025,125		10,025,125	
Sched 142 Decoupling	12 MESep 2016	Revenue	W	41,351,535 \$		10,569,762 \$	1,338,636 \$		264,190 \$		1,107 \$	145,987 \$		10,236 \$			53,681,454 \$	\$ -	53,681,454 \$	
Sched 142 Rate Plan	12 ME Sep 2016	Revenue	٦	,	581 \$	•	*^	380,773 \$		121,217 \$		•^	916,775 \$		374,413 \$	•	1,793,759 \$	692,701 \$	2,486,460 \$	
	Sched 141 ERF 1	Revenue	×	\$ (1,440,301) \$	\$ (50) \$	\$ (419,866) \$	\$ (58,735) \$	\$ (22,386) \$	\$ (10,026) \$	\$ (6,254) \$	\$ (23) \$	\$ (6,633) \$	\$ (49,018) \$	(442) \$	\$ (22,450) \$	\$ (926'8)	\$ 6,493,262 \$ (3,060,387) \$ 24,514,095 \$ (2,045,186) \$	\$ (28,637) \$	\$ 6,493,262 \$ (3,116,003) \$ 24,772,315 \$ (2,073,823) \$	
	Sched 140	Revenue	-	\$ (2,195,554) \$ 16,865,325	\$ 283	\$ 5,817,017	\$ 517,774	\$ 150,033	\$ 116,809	\$ 77,276	\$ 620	\$ 51,274	\$ 409,787	\$ 4,531	\$ 333,495	\$ 169,871	\$ 24,514,095	(55,617) \$ 258,220 \$	\$ 24,772,315	
	Sched 132	Revenue	-		\$ (37) \$	\$ (609,381) \$	\$ (81,414)	\$ (22,353)	\$ (21,517)	\$ (9,430)	\$ (65)	\$ (8,062) \$	\$ (61,052) \$	\$ (832) \$	\$ (40,694) \$	\$ (6,992)	\$ (3,060,387)	. \$ (55,617)	\$ (3,116,003)	
	Sched 129	Revenue	I	\$ 4,645,331		5 \$ 1,351,797	1 \$ 170,275	3 \$ 57,122	1 \$ 31,795	3 \$ 15,940	\$ 144	\$ 16,862	\$ 145,395	\$ 1,233	\$ 57,365	s	\$ 6,493,262	s	\$ 6,493,262	
	Sched 120	Revenue	g	,417,769) \$ 10,428,884	\$ 175	\$ 3,873,005	\$ 896,051	\$ 539,508	\$ 153,024	\$ 366,373										
	Sched 106	Revenue	ı,	(9,417,769)	(158)	\$ (3,720,659) \$	(1,092,637)	(837,880)	(224,204)	\$ (577,733) \$										
	Sched 101	Revenue	3	\$ 241,106,444 \$	\$ 4,044	\$ 88,113,536 \$	\$ 19,524,443 \$	\$ 12,930,151 \$	\$ 3,583,116 \$	\$ 8,308,126 \$										
Proforma	Margin	Revenue (1)	٥	577,777,493 \$ 304,378,517 \$ 241,106,444	5,023	88,429,327	12,133,761	4,241,106	2,088,976	1,144,144	15,339	1,371,623	9,585,212	86,353	3,644,730	1,369,462	428,493,575	397,262 \$ 6,041,548	\$ 434,535,123	14.577,787,283 \$ 304,383,541 14.570,800 \$ 88,429,327 125,285,711 \$ 13,505,388 125,276,500 \$ 4,758,874 122,227,871 \$ 428,478,246 142,527,871 \$ 434,519,784
Proforma	Volume	(Therms) (1)	U	577,777,493	\$ 069'6	214,570,890 \$	49,642,742 \$	33,867,439	000'909'6	22,998,910	22,881	4,915,969	92,502,691 \$	372,634 \$	99,254,510 \$	37,008,902 \$	1,142,550,752 \$ 428,493,575	397,262	1**	577.787.883 \$ 304,383,541 714,570,800 \$ 88,420,337 16,370,130 \$ 13,505,385 116,370,130 \$ 1,2175,320 172,253,814 \$ 2,175,320 172,253,817 \$ 4,288,478,236 1,142,527,871 \$ 434,519,788
	Rate	Schedule	8	23,53	16	31	41	82	98	87	317	41T	85T	86T	87T		•			
		Rate Class	A	Residential	Residential Gas Lights	Commercial & Industrial	Large Volume	Interruptible	Limited Interruptible	Non-exclusive Interruptible	Commercial & Industrial Transportation	Large Volume Transportation	Interruptible Transportation	Limited Interruptible Transportation	Non-exclusive Interruptible Transportation	Contracts	Total	Rentals	Total	By Customer Class Residential (16.23.53) Commercial & industrial (1,317) Large volume (41,417) Interuptible (18.58.71) United interruptible (18.58.77) Contracts Subtotal Rentalis

Owesther normalized volume and margin for 12 months ending Spetember, 2016, at approved rates from UG-130138 Expedited Rate Filling (ER) compliance filling. The rates do not include Sheducies AU, A1 and A1.12.

On The amount CRM deficiency included in the base revenue deficiency.

Puget Sound Energy
2017 Gas General Rate Case Proposed Rates
Estimated Combined Impact on Total Bills

Sched 142 Sched 142 Sched 142 Sched 142 Sched 142 Sched 149 Sched 149 Decoupling Decoupling Sched 149 Decoupling Decou	Sched 142 Sched 142 Sched 142 Sched 142 Sched 142 Sched 142 Sched 149 Sched 141 ER Rate Plan, Decoupling Sched 149 Total Direktorn Total Direktorn Total Computer 17 ME School Plant Computer 17 ME Sc	Sched 142 Sched 142 Sched 142 Sched 142 Sched 149 Sched 141 ER Rate Plan, Decoupling Decoupling Sched 149 Review 17 ME 660-711 Sched 149 CBM	Sched 142 Sched 142 Sched 142 Rate Plan, Decoupling Decoupling Sched 149 13 ME scan of Anti-Activity Inference of Sched 149	Sched 142 Sched 142 Decoupling Decoupling Sched 149 Ant X-factor Decoupling Sched 149 Ant X-factor Decoupling Sched 149	Sched 142 Decoupling Sched 149 Deferral CRM	Sched 149		<u>a</u>	Proposed	Total	Total	Total Rev	Total Margin
Proposed Total Proforma Revenue 12 ME Sep 2016 2017 K-factor Deferral	Total Proforma Revenue 12 ME Sep 2016 2017 K-factor Deferral	Total Proforma Revenue 12 ME Sep 2016 2017 K-factor Deferral	12 ME Sep 2016 2017 K-factor Deferral	2017 K-factor Deferral	Deferral		CRM	*	Total	Revenue	Margin	Percent	Percent
Schedule Margin Revenue Rider Revenue Removal Revenue Removal Revenue Deficiency i	Rider Revenue Removal Revenue Removal Revenue	Rider Revenue Removal Revenue Removal Revenue	Revenue Removal Revenue	Revenue Removal Revenue	Revenue		Deficiency	Deficiency Removal (2)	Revenue	Changes	Changes	Change	Change
S=P T=-K U=	S=P T=-K U=-L-M V=-N	S=P T=-K U=-L-M V=-N	U=-L-M	N=-N		M		×		Z=Y-Q	AA=T-D	AB = Z/Q	AC= AA/Q
23,53 \$ 319,131,117 \$ 317,084,929 \$ 1,440,301 \$ (41,351,535) \$ (7,415,261) \$ 22,417,767 \$	\$ 317,084,929 \$ 1,440,301 \$ (41,351,535) \$ (7,415,261) \$	\$ 317,084,929 \$ 1,440,301 \$ (41,351,535) \$ (7,415,261) \$	\$ (41,351,535) \$ (7,415,261) \$	\$ (7,415,261) \$	*	22,417,767 \$		\$ (951,096,7)	603,347,162 \$	(18,116,284) \$	14,752,600	-2.9%	2.4%
\$ 5,002 \$ 26 \$ (581) \$ - \$	\$ 5,002 \$ 26 \$ (581) \$ - \$	\$ 5,002 \$ 26 \$ (581) \$ - \$	\$ (581) \$ - \$	\$ '	s	\$5		(134) \$	\$ 9/2/6	(420) \$	240	4.5%	2.4%
7, \$ 110,350,790 \$ 419,866 \$ (10,569,762) \$ (2,536,039) \$ 7,	\$ 110,350,790 \$ 419,866 \$ (10,569,762) \$ (2,536,039) \$	\$ 110,350,790 \$ 419,866 \$ (10,569,762) \$ (2,536,039) \$	\$ (10,569,762) \$ (2,536,039) \$	\$ (2,536,039) \$	s	7,014,322 \$		(2,796,738) \$	196,779,476 \$	(2,040,641) \$	6,427,710	-1.0%	3.2%
\$ 21,633,195 \$ 58,735 \$ (1,	\$ 21,633,195 \$ 58,735 \$ (1,338,636) \$ (59,389) \$	\$ 21,633,195 \$ 58,735 \$ (1,338,636) \$ (59,389) \$	\$ (1,338,636) \$ (59,389) \$	\$ (68,63) \$	\$	\$ \$00,002	••	(438,344) \$	33,476,775 \$	(290,181) \$	597,451	-0.9%	1.8%
\$ \$ 13,280,973 \$	\$ 13,280,973 \$ 22,386 \$	\$ 13,280,973 \$ 22,386 \$	s	\$ - \$ - \$	\$.	ss.		\$ (866,09)	17,274,447 \$	(247,632) \$	171,148	-1.4%	1.0%
\$ 3,970,641 \$ 10,026 \$ (1 \$ 3,970,641 \$ 10,026 \$ (264,190) \$ (11,172) \$	1 \$ 3,970,641 \$ 10,026 \$ (264,190) \$ (11,172) \$	\$ (264,190) \$ (11,172) \$	\$ (11,172) \$	\$	175,372 \$		(47,282) \$	5,973,724 \$	\$ (88,893)	51,354	-1.4%	0.8%
87 \$ 1,216,942 \$ 8,357,842 \$ 6,254 \$ (121,217) \$ - \$ - \$	\$ 8,357,842 \$ 6,254 \$ (\$ 8,357,842 \$ 6,254 \$ (s	\$. \$. \$. \$	\$.	\$		\$ (396'28)	9,421,857 \$	\$ (80,129) \$	72,798	-0.8%	0.8%
31T \$ 16,256 \$ 2,136 \$ 73 \$ (1,107) \$ (95) \$ 735 \$	\$ 2,136 \$ 73 \$ (1,107) \$ (95) \$	\$ 2,136 \$ 73 \$ (1,107) \$ (95) \$	\$ (1,107) \$ (95) \$	\$ (56) \$	s	735 \$		(362)	17,699 \$	224 \$	917	1.3%	5.2%
41T \$ 1,428,633 \$ 238,043 \$ 6,633 \$ (145,987) \$ (3,025) \$ 97,103 \$ (4;	\$ 238,043 \$ 6,633 \$ (145,987) \$ (3,025) \$ 97,103 \$	\$ 238,043 \$ 6,633 \$ (145,987) \$ (3,025) \$ 97,103 \$	\$ (145,987) \$ (3,025) \$ 97,103 \$	\$ (3,025) \$ 97,103 \$	\$ 97,103 \$	*	4	(43,408) \$	1,577,993 \$	(31,674) \$	57,009	-2.0%	3.5%
\$ 10,084,061 \$ 1,621,422 \$ 49,018 \$ (916,775) \$ - \$ - \$ ((\$ 1,621,422 \$ 49,018 \$ (916,775) \$ - \$ - \$ ((\$ 1,621,422 \$ 49,018 \$ (916,775) \$ - \$ - \$ (\$. \$. \$. \$. \$) s. s.	91) \$ - \$ - 9	. \$ (16) (16	164,953) \$	10,702,773 \$	(533,862) \$	498,848	4.8%	4.4%
86T \$ 87,741 \$ 17,439 \$ 442 \$ (10,236) \$ (144) \$ 6,797 \$	\$ 17,439 \$ 442 \$ (10,236) \$ (144) \$ 6,797 \$	\$ 17,439 \$ 442 \$ (10,236) \$ (144) \$ 6,797 \$	\$ (10,236) \$ (144) \$ 6,797 \$	\$ (144) \$ 6,797 \$	\$ 2629	s	•	(1,834) \$	100,205 \$	(3,587) \$	1,388	-3.5%	1.3%
87T \$ 3,920,091 \$ 971,110 \$ 22,450 \$ (374,413) \$ - \$. \$ (1	\$ 971,110 \$ 22,450 \$ (374,413) \$ - \$ - \$ (\$ 971,110 \$ 22,450 \$ (374,413) \$ - \$ - \$ (\$ (374,413) \$ - \$ - \$) \$. \$. \$.	1) \$. \$.	. \$		163,842) \$	4,375,395 \$	(240,444) \$	275,361	-5.2%	90.9
\$ 1,455,355 \$ 271,552 \$ 8,976 \$ - \$ - \$ - \$ (8	\$ 271,552 \$ 8,976 \$ - \$ - \$ - \$	\$ 271,552 \$ 8,976 \$ - \$ - \$ - \$	\$. \$. \$.	8) \$. \$. \$.	8) \$ - \$ - 9	8) \$ -	8)	\$ (25,28)	1,652,525 \$	11,511 \$	85,893	0.7%	5.2%
\$ 451,486,291 \$ 477,875,073 \$ 2,045,186 \$ (55,475,213) \$ (10,025,125) \$ 30,602,098 \$ (11,7	477,875,073 \$ 2,045,186 \$ (55,475,213) \$ (10,025,125) \$ 30,602,098 \$	477,875,073 \$ 2,045,186 \$ (55,475,213) \$ (10,025,125) \$ 30,602,098 \$	\$ (55,475,213) \$ (10,025,125) \$ 30,602,098 \$	(10,025,125) \$ 30,602,098 \$	(10,025,125) \$ 30,602,098 \$			\$ (11,798,704) \$	884,709,606 \$	(21,659,042) \$	22,992,716	-2.4%	2.5%
\$ 6,041,548 \$ 866,667 \$ 28,637 \$ (692,701) \$ - \$	\$ 866,667 \$ 28,637 \$	\$ 866,667 \$ 28,637 \$	28,637 \$	\$ - \$ - \$	\$ - \$ -	\$ -		٠ \$	6,244,152 \$	(664,064) \$		-10%	0.0%
\$ 457,527,839 \$ 478,741,741 \$ 2,073,823 \$ (56,167,914) \$ (10,025,125) \$ 30,602,098 \$ (11,7	478,741,741 \$ 2,073,823 \$ (56,167,914) \$ (10,025,125) \$ 30,602,098 \$	478,741,741 \$ 2,073,823 \$ (56,167,914) \$ (10,025,125) \$ 30,602,098 \$	2,073,823 \$ (56,167,914) \$ (10,025,125) \$ 30,602,098 \$	(10,025,125) \$ 30,602,098 \$	(10,025,125) \$ 30,602,098 \$			(11,798,704) \$	\$ 652,559,068	(22,323,105) \$	22,992,716	-2.4%	2.5%
\$ 319,136,380	\$ 319,136,380							S	603,356,738 \$	(18,116,734) \$	14,752,839	-2.9%	2.4%
\$ 94,873,292	\$ 94,873,292							S	196,797,175 \$	(2,040,417) \$	6,428,626	-1.096	3.2%
\$ 14,159,845	\$ 14,159,845							\$	35,054,768 \$	(321,855) \$	654,460	-0.9%	1.8%
\$ 14,496,314	\$ 14,496,314							S	\$ 612,776,72	(781,493) \$	966'699	-2.7%	2.3%
\$ 2,228,071	\$ 2,228,071							s	6,073,929 \$	\$ (89,480) \$	52,742	-1.5%	%6.0
\$ 5,137,033	\$ 5,137,033							S	13,797,253 \$	(320,573) \$	348,159	-2.3%	2.5%
\$ 1,455,355	\$ 1,455,355							S	1,652,525 \$	11,511 \$	85,893	0.7%	5.2%
\$ 451,486,291	\$ 451,486,291							\$	884,709,606 \$	(21,659,042) \$	22,992,716	-2.4%	2.5%
\$ 6041.548	\$ 6.041.548							•	6244.152 \$	(664.064) \$		%9.6-	%000
\$ 457,527,839	\$ 457,527,839							S	890,953,759 \$	(22,323,105) \$	22,992,716	-2.4%	2.5%

¹⁰Weather normalized volume and margin for 12 months ending September, 2016, at approved rates from 16:130138 Expedited. Pate Filing (ER) compliance filing. The rates do not include schedules 10, 43, 1 and 14.2. ¹⁰ The amount CRM deficiency included in the base revenue deficiency.

Puget Sound Energy Proposed Rates Effective January 1, 2018 Typical Residential Bill Impacts of Proposed Rate Changes

	Current	Rates	Rate C	hang	ge
	Rates (1)	Charges	Rates		Charges
Volume (therms)	64	,	64		
Customer charge (\$/month)					
Basic charge	\$ 10.34	\$ 10.34	\$ 11.00	\$	11.00
ERF ⁽²⁾ adjusting charge (Schedule 141)	\$ (0.05)	\$ (0.05)	\$ -	\$	-
Subtotal	\$ 10.29	\$ 10.29	\$ 11.00	\$	11.00
Volumetric charges (\$/therm)					
Delivery charge (Schedule 23)	\$ 0.36492		\$ 0.38012		
Property tax charge (Schedule 140)	\$ 0.02919		\$ 0.02919		
ERF ⁽²⁾ adjusting charge (Schedule 141)	\$ (0.00171)		\$ -		
Decoupling charge (Schedule 142)	\$ 0.07157		\$ 0.03880		
Decoupling charge (Schedule 142 K-factor 2017) (3)	\$ 0.01283		\$ -		
Low income charge (Schedule 129)	\$ 0.00804		\$ 0.00804		
CRM Charge (Schedule 149) ⁽⁴⁾	\$ 0.01441		\$ 0.00063		
Subtotal	\$ 0.49925	\$ 31.95	\$ 0.45678	\$	29.23
Conservation charge (Schedule 120)	\$ 0.01805	\$ 1.16	\$ 0.01805	\$	1.16
Merger rate credit (Schedule 132)	\$ (0.00380)	\$ (0.24)	\$ (0.00380)	\$	(0.24)
Cost of gas (Schedule 101)	\$ 0.41730		\$ 0.41730		
Deferral amortization (Schedule 106)	\$ (0.01630)	<u></u>	\$ (0.01630)		
Subtotal	\$ 0.40100	\$ 25.66	\$ 0.40100	\$	25.66
Total volumetric charges	\$ 0.91450	\$ 58.53	\$ 0.87203	\$	55.81
Total monthly bill		\$ 68.82		\$	66.81
Change from bill under current rates				\$	(2.01)
Percent change from bill under current rates					-2.9%
Total volumetric rates less gas costs	\$ 0.51350		\$ 0.47103		

 $^{^{(1)}}$ Rates for Schedule 23 customers in effect January 1, 2018

⁽²⁾ Expedited Rate Filing

⁽³⁾ Estimated schedule 142 K-factor 2017 rate, it is subject to change based on the actual balance.

 $^{^{(4)}}$ Estimated schedule 149 CRM rate, it is subject to change based on the actual balance.