

**EXHIBIT NO. ___(JAP-15)
DOCKET NO. UE-121697/UG-121705
JOINT DECOUPLING ACCOUNTING
PETITION
WITNESS: JON A. PILIARIS**

**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**

**SEVENTH EXHIBIT (NONCONFIDENTIAL) TO THE
PREFILED SUPPLEMENTAL DIRECT TESTIMONY OF
JON A. PILIARIS
ON BEHALF OF PUGET SOUND ENERGY, INC.**

MARCH 1, 2013

**Puget Sound Energy
Decoupling Filing
Development of Allowed Delivery Revenue Per Customer - Natural Gas
(Amounts are Exclusive of Related Property Taxes)**

Line No.	Source	Residential	Non-Residential Schedules*
(a)	(b)	(c)	(d)
1			
2	Total Proforma Test Year Revenue	UG-130138 WP	\$ 291,961,293 \$ 121,900,413
3			
4	Test Year Customers	Quarterly Report	703,594 56,681
5			
6	Test Year Volumetric Delivery Revenue Per Customer	(2) / (4)	\$ 414.96 \$ 2,150.64
7			
8	K-Factor		
9	- Effective May 1, 2013	Input	1.022 1.022
10	- Effective January 1, 2014	Input	1.022 1.022
11	- Effective January 1, 2015	Input	1.022 1.022
12	- Effective January 1, 2016	Input	1.022 1.022
13	- Effective January 1, 2017**	Input	1.022 1.022
14			
15	K-Factor Adjusted Volumetric Delivery Revenue Per Customer		
16	- Effective May 1, 2013	(6) x (9)	\$ 424.09 \$ 2,197.95
17	- Effective January 1, 2014	(16) x (10)	\$ 433.42 \$ 2,246.30
18	- Effective January 1, 2015	(17) x (11)	\$ 442.96 \$ 2,295.72
19	- Effective January 1, 2016	(18) x (12)	\$ 452.71 \$ 2,346.23
20	- Effective January 1, 2017**	(19) x (13)	\$ 462.67 \$ 2,397.85
21			
22	Test Year Basic & Minimum Charge Revenue	UG-130138 WP	\$ 88,318,800 \$ 31,696,914
23			
24	Test Year Basic & Minimum Charge Revenue Per Customer	(22) / (4)	\$ 125.53 \$ 559.22
25			
26	Annual Allowed Volumetric Delivery Revenue Per Customer		
27	- Effective May 1, 2013	(16) - (24)	\$ 298.56 \$ 1,638.73
28	- Effective January 1, 2014	(17) - (24)	\$ 307.89 \$ 1,687.08
29	- Effective January 1, 2015	(18) - (24)	\$ 317.43 \$ 1,736.50
30	- Effective January 1, 2016	(19) - (24)	\$ 327.18 \$ 1,787.01
31	- Effective January 1, 2017**	(20) - (24)	\$ 337.14 \$ 1,838.63
32			

33 * Includes Schedules 31, 31T, 41, 41T, 85, 85T, 86, 86T, 87 and 87T. Rates for special contract customers are governed by thier contracts.

34 ** Only if rates from PSE's next general rate case have not yet gone into effect.