

**EXHIBIT NO. ___(JAP-14)
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**

**SIXTH 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 Annual Allowed Delivery Revenue Per Customer - Electric
(Amounts Exclusive of Related Property Taxes)

| Line No. | Source | Residential | Non-Residential Schedules* |
|----------|---|------------------|-------------------------------|
| (a) | (b) | (c) | (d) |
| 1 | | | |
| 2 | Test Year Allowed Delivery Revenue | UE-130137 WP | \$ 373,040,615 \$ 245,053,048 |
| 3 | | | |
| 4 | Test Year Customers | Quarterly Report | 959,515 123,365 |
| 5 | | | |
| 6 | Test Year Volumetric Delivery Revenue Per Customer | (2) / (4) | \$ 388.78 \$ 1,986.41 |
| 7 | | | |
| 8 | K-Factor | | |
| 9 | - Effective May 1, 2013 | Input | 1.030 1.030 |
| 10 | - Effective January 1, 2014 | Input | 1.030 1.030 |
| 11 | - Effective January 1, 2015 | Input | 1.030 1.030 |
| 12 | - Effective January 1, 2016 | Input | 1.030 1.030 |
| 13 | - Effective January 1, 2017** | Input | 1.030 1.030 |
| 14 | | | |
| 15 | K-Factor Adjusted Volumetric Delivery Revenue Per Customer | | |
| 16 | - Effective May 1, 2013 | (6) x (9) | \$ 400.44 \$ 2,046.00 |
| 17 | - Effective January 1, 2014 | (16) x (10) | \$ 412.45 \$ 2,107.38 |
| 18 | - Effective January 1, 2015 | (17) x (11) | \$ 424.82 \$ 2,170.60 |
| 19 | - Effective January 1, 2016 | (18) x (12) | \$ 437.56 \$ 2,235.72 |
| 20 | - Effective January 1, 2017** | (19) x (13) | \$ 450.69 \$ 2,302.79 |
| 21 | | | |
| 22 | Test Year Basic & Minimum Charge Revenue | UE-130137 WP | \$ 93,138,648 \$ 31,407,937 |
| 23 | | | |
| 24 | Test Year Basic Charge Revenue Per Customer | (22) / (4) | \$ 97.07 \$ 254.59 |
| 25 | | | |
| 26 | Annual Allowed Volumetric Delivery Revenue Per Customer | | |
| 27 | - Effective May 1, 2013 | (16) - (24) | \$ 303.37 \$ 1,791.41 |
| 28 | - Effective January 1, 2014 | (17) - (24) | \$ 315.38 \$ 1,852.79 |
| 29 | - Effective January 1, 2015 | (18) - (24) | \$ 327.75 \$ 1,916.01 |
| 30 | - Effective January 1, 2016 | (19) - (24) | \$ 340.49 \$ 1,981.13 |
| 31 | - Effective January 1, 2017** | (20) - (24) | \$ 353.62 \$ 2,048.20 |
| 32 | | | |
| 33 | * Schedules 24, 25, 26, 26P, 29, 31, 35, 40, 43, 46, 49, as well as related schedules eligible for BPA Res. Exchange. | | |
| 34 | ** Only if rates from PSE's next general rate case have not yet gone into effect. | | |