

**EXHIBIT NO. \_\_\_(JAP-5)  
DOCKET NO. UE-13\_\_\_\_  
WITNESS: JON A. PILIARIS**

**BEFORE THE  
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**In the Matter of the Petition of  
PUGET SOUND ENERGY, INC.  
For an Accounting Order Approving the  
Allocation of Proceeds of the Sale of  
Certain Assets to Public Utility District  
#1 of Jefferson County.**

**Docket No. UE-13\_\_\_\_\_**

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

**OCTOBER 31, 2013**

**PUGET SOUND ENERGY  
DEVELOPMENT OF ALLOCATION FACTORS**

LINE NO.	DESCRIPTION	PSE SYSTEM	JEFFERSON	ALLOCATION FACTOR
1	Customer Count - June 2012	1,088,868	18,083	1.66%
2	Source	CDARS - a11a	CDARS - a11a	
3				
4				
5	Gross Utility Plant	\$ 4,559,128,515	\$ 76,217,892	1.67%
6	Source	KJB-03	Plant Acct. Records	
7				
8	Net Plant			
9	Gross Utility Plant	\$ 4,559,128,515	\$ 76,217,892	
10	Accum Depreciation	<u>\$ (1,566,365,090)</u>	<u>\$ (28,313,867)</u>	
11	Subtotal Net Plant	\$ 2,992,763,425	\$ 47,904,026	1.60%
12	Source	KJB-03	Plant Acct. Records	
13				
14	Estimated Peak Credit Allocator	2,884	40	1.39%
15	Source	PI Data Historian	PI Data Historian	