

**EXHIBIT NO. ___(JAP-15)
DOCKET NO. UE-132027
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-132027

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

APRIL 22, 2014

Impact to Remaining Non-Residential Ratepayers of Lost Jefferson County Contributions to Annual Allowed Delivery Revenue

Line No.	Description	Source	With Jefferson County	Without Jefferson County (1)	Difference	Overcollection
	(a)	(b)	(c)	(d)	(e) = (c) - (d)	(f) = (e) * (d4)
1						
2	Test Year Allowed Delivery Revenue	UE-130137 WP	\$ 244,568,476.77	\$ 242,245,383.83	\$ (2,323,092.94)	
3						
4	Test Year Customers	Quarterly Reports	123,365	120,575	(2,789.92)	
5						
6	Test Year Delivery Revenue Per Customer	(2) / (4)	\$ 1,982.48	\$ 2,009.09	\$ 26.60	
7						
8	K-Factor	PSE's response to Staff Data Request 12, Attachment D	1.03	1.03	-	
9						
10	K-Factor Adjusted Delivery Revenue Per Customer					
11	- Effective July 1, 2013 (2)	(6) * (8) ^ 1	\$ 2,041.96	\$ 2,069.36	\$ (27.40)	\$ (3,304,104.86)
12	- Effective January 1, 2014	(6) * (8) ^ 2	\$ 2,103.22	\$ 2,131.44	\$ (28.23)	\$ (3,403,228.01)
13	- Effective January 1, 2015	(6) * (8) ^ 3	\$ 2,166.31	\$ 2,195.38	\$ (29.07)	\$ (3,505,324.85)
14	- Effective January 1, 2016	(6) * (8) ^ 4	\$ 2,231.30	\$ 2,261.25	\$ (29.94)	\$ (3,610,484.59)
15	- Effective January 1, 2017 (3)	(6) * (8) ^ 5	\$ 2,298.24	\$ 2,329.08	\$ (30.84)	\$ (3,718,799.13)
16	Total					\$ (17,541,941.43)

Note 1: Data in Column (d) was obtained from PSE's response to Staff Data Request 12, Attachment D. See Page 2.

Note 2: Consistent with Staff's analysis, the allowed revenue per customer is applied from January 2013 through December 2013

Note 3: Consistent with Staff's analysis, represents January 2017 through December 2017 Period.

Impact to Remaining Residential Ratepayers of Lost Jefferson County Contributions to Annual Allowed Delivery Revenue

Line No.	Description	Source	With Jefferson County	Without Jefferson County (1)	Difference	Overcollection
	(a)	(b)	(c)	(d)	(e) = (c) - (d)	(f) = (e) * (d4)
1						
2	Test Year Allowed Delivery Revenue	UE-130137 WP	\$ 372,335,049.89	\$ 364,899,554.61	\$ (7,435,495.28)	
3						
4	Test Year Customers	Quarterly Reports	959,515	944,292	(15,223.50)	
5						
6	Test Year Delivery Revenue Per Customer	(2) / (4)	\$ 388.05	\$ 386.43	\$ (1.62)	
7						
8	K-Factor	PSE's response to Staff Data Request 12, Attachment D	1.03	1.03	-	
9						
10	K-Factor Adjusted Delivery Revenue Per Customer					
11	- Effective July 1, 2013 (2)	(6) * (8) ^ 1	\$ 178.99	\$ 178.16	\$ 0.83	\$ 784,909.24
12	- Effective January 1, 2014	(6) * (8) ^ 2	\$ 411.68	\$ 409.96	\$ 1.72	\$ 1,621,152.17
13	- Effective January 1, 2015	(6) * (8) ^ 3	\$ 424.03	\$ 422.26	\$ 1.77	\$ 1,669,786.73
14	- Effective January 1, 2016	(6) * (8) ^ 4	\$ 436.75	\$ 434.93	\$ 1.82	\$ 1,719,880.33
15	- Effective January 1, 2017 (3)	(6) * (8) ^ 5	\$ 100.22	\$ 99.73	\$ 0.49	\$ 464,484.15
16	Total					\$ 6,260,212.62

Note 1: Data in Column (d) was obtained from PSE's response to Staff Data Request 12, Attachment D. See Page 2.

Note 2: Represents July 2013 through December 2013 Period.

Note 3: Represents January 2017 through February 2017 Period.

Impact to Remaining Non-Residential Ratepayers of Lost Jefferson County Contributions to Annual Allowed Delivery Revenue

Line No.	Description	Source	With Jefferson County	Without Jefferson County (1)	Difference	Overcollection
	(a)	(b)	(c)	(d)	(e) = (c) - (d)	(f) = (e) * (d4)
1						
2	Test Year Allowed Delivery Revenue	UE-130137 WP	\$ 244,568,476.77	\$ 242,245,383.83	\$ (2,323,092.94)	
3						
4	Test Year Customers	Quarterly Reports	123,365	120,575	(2,789.92)	
5						
6	Test Year Delivery Revenue Per Customer	(2) / (4)	\$ 1,982.48	\$ 2,009.09	\$ 26.60	
7						
8	K-Factor	PSE's response to Staff Data Request 12, Attachment D	1.03	1.03	-	
9						
10	K-Factor Adjusted Delivery Revenue Per Customer					
11	- Effective July 1, 2013 (2)	(6) * (8) ^ 1	\$ 1,019.58	\$ 1,033.63	\$ (14.05)	\$ (1,693,519.12)
12	- Effective January 1, 2014	(6) * (8) ^ 2	\$ 2,103.22	\$ 2,131.44	\$ (28.23)	\$ (3,403,228.01)
13	- Effective January 1, 2015	(6) * (8) ^ 3	\$ 2,166.31	\$ 2,195.38	\$ (29.07)	\$ (3,505,324.85)
14	- Effective January 1, 2016	(6) * (8) ^ 4	\$ 2,231.30	\$ 2,261.25	\$ (29.94)	\$ (3,610,484.59)
15	- Effective January 1, 2017 (3)	(6) * (8) ^ 5	\$ 402.01	\$ 406.97	\$ (4.95)	\$ (597,090.16)
16	Total					\$ (12,809,646.72)

Note 1: Data in Column (d) was obtained from PSE's response to Staff Data Request 12, Attachment D. See Page 2.

Note 2: Represents July 2013 through December 2013 Period.

Note 3: Represents January 2017 through February 2017 Period.

Impact to Remaining Non-Residential Ratepayers of Lost Jefferson County Contributions to Annual Allowed Delivery Revenue
Non-Residential Settlement effective January 1, 2014
(Excludes Non-Residential Customers Served Under Schedules 26 or 31)

Line No.	Description	Source	With Jefferson County (1)	Without Jefferson County (2)	Difference	Overcollection
	(a)	(b)	(c)	(d)	(e) = (c) - (d)	(f) = (e) * (d4)
1						
2	Test Year Allowed Delivery Revenue	UE-130137 WP	\$ 179,629,636.10	\$ 177,533,166.63	\$ (2,096,469.48)	
3						
4	Test Year Customers	Quarterly Reports	122,096	119,318	(2,777.92)	
5						
6	Test Year Delivery Revenue Per Customer	(2) / (4)	\$ 1,471.22	\$ 1,487.90	\$ 16.68	
7						
8	K-Factor	PSE's response to Staff Data Request 12, Attachment D	1.03	1.03	-	
9						
10	K-Factor Adjusted Delivery Revenue Per Customer					
11						
12	- Effective January 1, 2014	(6) * (8) ^ 2	\$ 1,560.82	\$ 1,578.52	\$ (17.70)	\$ (2,111,680.34)
13	- Effective January 1, 2015	(6) * (8) ^ 3	\$ 1,607.64	\$ 1,625.87	\$ (18.23)	\$ (2,175,030.75)
14	- Effective January 1, 2016	(6) * (8) ^ 4	\$ 1,655.87	\$ 1,674.65	\$ (18.78)	\$ (2,240,281.67)
15	- Effective January 1, 2017 (3)	(6) * (8) ^ 5	\$ 304.36	\$ 307.41	\$ (3.05)	\$ (363,440.35)
16	Total					\$ (6,890,433.12)

Note 1: Test Year Allowed Delivery Revenue and Test Year Customers in column C were sourced from PSE's November 2013 Settlement Filing which took effect January 1, 2014

Note 2: Adjusted November Settlement Filing to take out Jefferson County Customers

Note 3: Represents January 2017 through February 2017 Period.

**Impact to Remaining Schedule 26 Ratepayers of Lost Jefferson County Contributions to Annual Allowed Delivery Revenue
Non-Residential Settlement effective January 1, 2014**

Line No.	Description	Source	With Jefferson County (1)	Without Jefferson County (2)	Difference	Overcollection
	(a)	(b)	(c)	(d)	(e) = (c) - (d)	(f) = (e) * (d4)
1						
2	Test Year Allowed Delivery Revenue	UE-130137 WP	\$ 36,330,722.77	\$ 36,326,746.45	\$ (3,976.31)	
3						
4	Test Year Customers	Quarterly Reports	789	786	(3.00)	
5						
6	Test Year Delivery Revenue Per Customer	(2) / (4)	\$ 46,031.96	\$ 46,202.54	\$ 170.58	
7						
8	K-Factor	PSE's response to Staff Data Request 12, Attachment D	1.03	1.03	-	
9						
10	K-Factor Adjusted Delivery Revenue Per Customer					
11						
12	- Effective January 1, 2014	(6) * (8) ^ 2	\$ 48,835.30	\$ 49,016.27	\$ (180.97)	\$ (142,287.44)
13	- Effective January 1, 2015	(6) * (8) ^ 3	\$ 50,300.36	\$ 50,486.76	\$ (186.40)	\$ (146,556.06)
14	- Effective January 1, 2016	(6) * (8) ^ 4	\$ 51,809.37	\$ 52,001.36	\$ (191.99)	\$ (150,952.75)
15	- Effective January 1, 2017 (3)	(6) * (8) ^ 5	\$ 10,344.50	\$ 10,375.59	\$ (31.10)	\$ (24,451.88)
16	Total					\$ (464,248.13)

Note 1: Test Year Allowed Delivery Revenue and Test Year Customers in column C were sourced from PSE's November 2013 Settlement Filing which took effect January 1, 2014

Note 2: Adjusted November Settlement Filing to take out Jefferson County Customers

Note 3: Represents January 2017 through February 2017 Period.

**Impact to Remaining Schedule 31 Ratepayers of Lost Jefferson County Contributions to Annual Allowed Delivery Revenue
Non-Residential Settlement effective January 1, 2014**

Line No.	Description	Source	With Jefferson County (1)	Without Jefferson County (2)	Difference	Overcollection
	(a)	(b)	(c)	(d)	(e) = (c) - (d)	(f) = (e) * (d4)
1						
2	Test Year Allowed Delivery Revenue	UE-130137 WP	\$ 27,596,119.14	\$ 27,375,486.42	\$ (220,632.71)	
3						
4	Test Year Customers	Quarterly Reports	480	471	(9.00)	
5						
6	Test Year Delivery Revenue Per Customer	(2) / (4)	\$ 57,501.90	\$ 58,132.34	\$ 630.44	
7						
8	K-Factor	PSE's response to Staff Data Request 12, Attachment D	1.03	1.03	-	
9						
10	K-Factor Adjusted Delivery Revenue Per Customer					
11						
12	- Effective January 1, 2014	(6) * (8) ^ 2	\$ 61,003.76	\$ 61,672.60	\$ (668.83)	\$ (314,964.62)
13	- Effective January 1, 2015	(6) * (8) ^ 3	\$ 62,833.88	\$ 63,522.77	\$ (688.90)	\$ (324,413.56)
14	- Effective January 1, 2016	(6) * (8) ^ 4	\$ 64,718.89	\$ 65,428.46	\$ (709.56)	\$ (334,145.97)
15	- Effective January 1, 2017 (3)	(6) * (8) ^ 5	\$ 13,062.74	\$ 13,161.93	\$ (99.19)	\$ (46,709.51)
16	Total					\$ (1,020,233.67)

Note 1: Test Year Allowed Delivery Revenue and Test Year Customers in column C were sourced from PSE's November 2013 Settlement Filing which took effect January 1, 2014

Note 2: Adjusted November Settlement Filing to take out Jefferson County Customers

Note 3: Represents January 2017 through February 2017 Period.

Total Impact to Remaining Ratepayers of Lost Jefferson County Contributions to Annual Allowed Delivery Revenue

Line No.	Year	Residential	Non-Residential Pre Settlement	Non-Residential Post Settlement(1)	Schedule 26	Schedule 31	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1							
2	2013 (Jul thru Dec)	\$ 784,909	\$ (1,693,519)	\$ -	\$ -	\$ -	\$ (908,610)
3	2014	\$ 1,621,152	\$ -	\$ (2,111,680)	\$ (142,287)	\$ (314,965)	\$ (947,780)
4	2015	\$ 1,669,787	\$ -	\$ (2,175,031)	\$ (146,556)	\$ (324,414)	\$ (976,214)
5	2016	\$ 1,719,880	\$ -	\$ (2,240,282)	\$ (150,953)	\$ (334,146)	\$ (1,005,500)
6	2017 (Jan thru Feb)	\$ 464,484	\$ -	\$ (363,440)	\$ (24,452)	\$ (46,710)	\$ 29,882
7							
8	Total	\$ 6,260,213	\$ (1,693,519)	\$ (6,890,433)	\$ (464,248)	\$ (1,020,234)	\$ (3,808,221)

Note 1: Excludes non-residential customers served under Schedules 26 or 31.