

**EXHIBIT NO. \_\_\_(JAP-6)**  
**DOCKET NO. UE-12\_\_\_/UG-12\_\_\_**  
**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-12\_\_\_**  
**Docket No. UG-12\_\_\_**

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

**OCTOBER 25, 2012**

**Puget Sound Energy  
Decoupling Filing  
Development of Monthly Allowed Delivery Revenue Per Customer - Natural Gas  
Rate Year - 12 Months Ending April 2013**

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
		Source	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	TOTAL
1	<b>Gas Sales</b>														
2	<i>Residential</i>														
3	- Weather-Normalized Therm Sales	2011 CBR	30,848,354	19,310,024	14,905,811	13,790,428	19,461,408	39,954,798	67,019,995	84,328,969	84,091,071	66,488,890	71,483,178	45,246,986	556,929,911
4	- % of Annual Total	% of (C)(o);R(4)	5.54%	3.47%	2.68%	2.48%	3.49%	7.17%	12.03%	15.14%	15.10%	11.94%	12.84%	8.12%	100.00%
5															
6	<i>Non-Residential*</i>														
7	- Weather-Normalized Therm Sales	2011 CBR	22,607,401	16,929,176	14,963,059	14,014,237	15,719,695	24,368,899	35,962,106	44,128,994	45,437,980	37,146,777	39,773,989	28,200,944	339,253,257
8	- % of Annual Total	% of (C)(o);R(8)	6.66%	4.99%	4.41%	4.13%	4.63%	7.18%	10.60%	13.01%	13.39%	10.95%	11.72%	8.31%	100.00%
9															
10															
11	<b>Monthly Allowed Delivery Revenue Per Customer</b>														
12	<i>Residential</i>														
13	- Annual Allowed Delivery Revenue Per Customer	Page 1, Line 12													
14	- Monthly Allowed Delivery Revenue Per Customer	(5) x (13)	\$ 17.09	\$ 10.70	\$ 8.26	\$ 7.64	\$ 10.78	\$ 22.14	\$ 37.14	\$ 46.73	\$ 46.59	\$ 36.84	\$ 39.61	\$ 25.07	\$ 308.59
15															
16	<i>Non-Residential*</i>														
17	- Annual Allowed Delivery Revenue Per Customer	Page 1, Line 12													
18	- Monthly Allowed Delivery Revenue Per Customer	(9) x (17)	\$ 101.73	\$ 76.18	\$ 67.33	\$ 63.06	\$ 70.73	\$ 109.65	\$ 161.82	\$ 198.56	\$ 204.45	\$ 167.15	\$ 178.97	\$ 126.89	\$ 1,526.52
19															
20															

\* Includes Schedules 31, 41, 85, 86 and 87

**Puget Sound Energy  
Decoupling Filing  
Development of Annual Allowed Delivery Revenue Per Customer - Natural Gas  
Rate Year - 12 Months Ending April 2013**

Line No.	(a)	(b)	(c)	(d)
		Source	Residential	Non-Residential Schedules*
1				
2	Total Proforma Test Year Margin Revenue	UG-111049 WP	\$ 299,047,183	\$ 111,748,447
3	Less: Test Year Basic & Minimum Charge Revenue	UG-111049 WP	\$ 87,284,045	\$ 27,782,689
4	Test Year Delivery Revenue	(2)-(3)	\$ 211,763,138	\$ 83,965,757
5				
6	Test Year Customers	PSE 10-K	694,086	56,192
7				
8	Test Year Delivery Revenue Per Customer	(4)/(6)	\$ 305.10	\$ 1,494.27
9				
10	K-Factor	Page 3, Line 26	1.011440	1.021583
11				
12	Annual Allowed Delivery Revenue Per Customer	(8) x (10)	\$ 308.59	\$ 1,526.52
13				
14	* Includes Schedules 31, 41, 85, 86 and 87			

**Puget Sound Energy  
Decoupling Filing  
Development of K-Factor - Natural Gas  
Rate Year - 12 Months Ending April 2013**

Line No.	(a)	(b)	(c)	(d)
		Source	Residential	Non-Residential Schedules*
1				
2	Test Year Delivery Revenue	Page 2, Line 4	\$ 211,763,138	\$ 83,965,757
3				
4	Test Year Weather-Normalized Sales (therm)	UG-111049 WP	548,027,065	333,165,368
5				
6	Test Year Delivery Cost Energy Rate (\$/therm)	(2)/(4)	0.38641	0.25202
7				
8	2011 Actual Energy Sales (therm)	2011 CBR	594,555,972	355,189,782
9				
10	2011 Weather Normalization Adjustment (therm)	2011 CBR	-37,626,061	-15,936,525
11				
12	2011 Weather Normalized Sales (therm)	(8) + (10)	556,929,911	339,253,257
13				
14	PSE Conservation Savings Not Reflected in Test Year** (therm)	EES Annual Reports	2,127,322	2,957,068
15				
16	2011 Weather Normalized Sales w/o PSE Conservation (therm)	(12) + (14)	559,057,232	342,210,325
17				
18	2011 Weather Normalized Revenue w/o PSE Conservation	(6) x (16)	\$ 216,025,305	\$ 86,243,846
19				
20	Test Year Delivery Revenue Per Customer	Page 2, Line 8	\$ 305.10	\$ 1,494.27
21				
22	2011 Customers	PSE 10-K	700,039	56,497
23				
24	2011 Revenue At Delivery Cost Revenue Per Customer	(20) x (22)	\$ 213,581,899	\$ 84,421,772
25				
26	K-Factor	(18) / (24)	1.011440	1.021583
27				

\* Includes Schedules 31, 41, 85, 86 and 87

\*\* 50% of 2010 Reported Savings + 50% of 2011 Reported Savings