EXH. WFD-6
DOCKET UG-230393
WITNESS: WILLIAM F. DONAHUE

BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION, **Complainant,** **v.** **PUGET SOUND ENERGY,** **Respondent.**	**Docket UG-230393**

FIRST EXHIBIT (NONCONFIDENTIAL) TO THE PREFILED REBUTTAL TESTIMONY OF

WILLIAM F. DONAHUE

ON BEHALF OF PUGET SOUND ENERGY

OCTOBER 6, 2023

Comparison of Cost Allocation scenarios (after Functionalization) for Four Mile Pipeline Segment related to providing service to/from Tacoma LNG

Page	Description	functionalized ($Million)	Peak Allocation % LNG for PSE Dist	Peak Allocation % PSE Dist for PLNG	Annual Volume (Dth) LNG for PSE Dist	Annual Volume (Dth) PSE Dist for PLNG	Average Allocation% LNG for PSE Dist	Average Allocation% PSE Dist for PLNG	Rate Case PK/Ave Weight PDAY	Rate Case PK/Ave Weight COM1	Total Allocator LNG for PSE Dist	Total Allocator PSE Dist for PLNG	Peak Only CapEx Allocated for CIAC LNG for PSE Dist	Peak Only CapEx Allocated for CIAC PSE Dist for PLNG	Total
WFD-3	***Allocation of Costs for CIAC Determination***														
	4 mile 16" line (est. attributed as follows:)	**Cap-Ex**	**Design**	**Design**											
	50% of 85% cost 12" pipe (21,400 **TO** plant)	$ 11.65	10.0%	90.0%							10.00%	90.00%	$ 1.16	$ 10.48	$ 11.65
	50% of 85% cost 12" pipe (21,400 **FROM** plant)	$ 11.65	100.0%	0.0%							100.00%	0.00%	$ 11.65	$ -	$ 11.65
	15% for upgrade to 16" (66,000 less 21,400 **FROM** plant	$ 4.11	100.0%	0.0%							100.00%	0.00%	$ 4.11	$ -	$ 4.11
		$ 27.40											$ 16.92	**$ 10.48**	$ 27.40
													61.7%	**38.3%**	

Page	Description	functionalized ($Million)	Peak Allocation % PSE Pk Shave	Peak Allocation % PLNG-RS-88T	Annual Volume (Dth) PSE Pk Shave	Annual Volume (Dth) PLNG-RS-88T	Average Allocation% PSE Pk Shave	Average Allocation% PLNG-RS-88T	PK/Ave Weight PDAY	PK/Ave Weight COM1	Total Allocator PSE Pk Shave	Total Allocator PLNG-RS-88T	Peak & Average Rev.Reqmt Allocated PSE Pk Shave	Peak & Average Rev.Reqmt Allocated PLNG-RS-88T	Total
WFD-7															
1	***Allocation of Costs for Ratemaking- using Typical Volumes***														
	4 mile 16" line (est. attributed as follows:)	**Rev.Rqmt**	**Design**	**Design**	**Typical**	**Typical**									
	50% of 85% cost 12" pipe (21,400 **TO** plant)	$ 1.24	10.0%	90.0%	625,991	4,450,854	12.33%	87.67%	66.98%	33.02%	10.77%	89.23%	$ 0.13	$ 1.11	$ 1.24
	50% of 85% cost 12" pipe (21,400 **FROM** plant)	$ 1.24	100.0%	0.0%	467,867	-	100.00%	0.00%	66.98%	33.02%	100.00%	0.00%	$ 1.24	$ -	$ 1.24
	15% for upgrade to 16" (66,000 less 21,400 **FROM** plant	$ 0.44	100.0%	0.0%	44,600	-	100.00%	0.00%	66.98%	33.02%	100.00%	0.00%	$ 0.44	$ -	$ 0.44
		$ 2.92											$ 1.81	**$ 1.11**	$ 2.92
													62.1%	**37.9%**	
2	***Allocation of Costs for Ratemaking- using Typical PSE and Maximum PLNG Volumes***														
	4 mile 16" line (est. attributed as follows:)	**Rev.Rqmt**	**Design**	**Design**	**Typical**	**Max**									
	50% of 85% cost 12" pipe (21,400 **TO** plant)	$ 1.24	10.0%	90.0%	625,991	6,758,024	8.48%	91.52%	66.98%	33.02%	9.50%	90.50%	$ 0.12	$ 1.12	$ 1.24
	50% of 85% cost 12" pipe (21,400 **FROM** plant)	$ 1.24	100.0%	0.0%	432,766	-	100.00%	0.00%	66.98%	33.02%	100.00%	0.00%	$ 1.24	$ -	$ 1.24
	15% for upgrade to 16" (66,000 less 21,400 **FROM** plant	$ 0.44	100.0%	0.0%	44,600	-	100.00%	0.00%	66.98%	33.02%	100.00%	0.00%	$ 0.44	$ -	$ 0.44
		$ 2.92											$ 1.79	**$ 1.12**	$ 2.92
													61.5%	**38.5%**	
3	***Allocation of Costs for Ratemaking- using Typical PSE and Minimal PLNG Volumes***														
	4 mile 16" line (est. attributed as follows:)	**Rev.Rqmt**	**Design**	**Design**	**Typical**	**Min**									
	50% of 85% cost 12" pipe (21,400 **TO** plant)	$ 1.24	10.0%	90.0%	625,991	3,606,921	14.79%	85.21%	66.98%	33.02%	11.58%	88.42%	$ 0.14	$ 1.10	$ 1.24
	50% of 85% cost 12" pipe (21,400 **FROM** plant)	$ 1.24	100.0%	0.0%	432,766	-	100.00%	0.00%	66.98%	33.02%	100.00%	0.00%	$ 1.24	$ -	$ 1.24
	15% for upgrade to 16" (66,000 less 21,400 **FROM** plant	$ 0.44	100.0%	0.0%	44,600	-	100.00%	0.00%	66.98%	33.02%	100.00%	0.00%	$ 0.44	$ -	$ 0.44
		$ 2.92											$ 1.82	**$ 1.10**	$ 2.92
													62.4%	**37.6%**	
4	***Allocation of Costs for Ratemaking- using Minimal PSE and Maximum PLNG Volumes***														
	4 mile 16" line (est. attributed as follows:)	**Rev.Rqmt**	**Design**	**Design**	**Min**	**Max**									
	50% of 85% cost 12" pipe (21,400 **TO** plant)	$ 1.24	10.0%	90.0%	355,484	7,118,480	4.76%	95.24%	66.98%	33.02%	8.27%	91.73%	$ 0.10	$ 1.14	$ 1.24
	50% of 85% cost 12" pipe (21,400 **FROM** plant)	$ 1.24	100.0%	0.0%	284,283	-	100.00%	0.00%	66.98%	33.02%	100.00%	0.00%	$ 1.24	$ -	$ 1.24
	15% for upgrade to 16" (66,000 less 21,400 **FROM** plant	$ 0.44	100.0%	0.0%	1	-	100.00%	0.00%	66.98%	33.02%	100.00%	0.00%	$ 0.44	$ -	$ 0.44
		$ 2.92											$ 1.78	**$ 1.14**	$ 2.92
													61.0%	**39.0%**	
5	***Allocation of Costs for Ratemaking- using Minimal PSE and Minimal PLNG Volumes***														
	4 mile 16" line (est. attributed as follows:)	**Rev.Rqmt**	**Design**	**Design**	**Min**	**Min**									
	50% of 85% cost 12" pipe (21,400 **TO** plant)	$ 1.24	10.0%	90.0%	355,484	3,606,921	8.97%	91.03%	66.98%	33.02%	9.66%	90.34%	$ 0.12	$ 1.12	$ 1.24
	50% of 85% cost 12" pipe (21,400 **FROM** plant)	$ 1.24	100.0%	0.0%	337,707	-	100.00%	0.00%	66.98%	33.02%	100.00%	0.00%	$ 1.24	$ -	$ 1.24
	15% for upgrade to 16" (66,000 less 21,400 **FROM** plant	$ 0.44	100.0%	0.0%	1	-	100.00%	0.00%	66.98%	33.02%	100.00%	0.00%	$ 0.44	$ -	$ 0.44
		$ 2.92											$ 1.80	**$ 1.12**	$ 2.92
													61.6%	**38.4%**	
6	***Allocation of Costs for Ratemaking- using Maximum PSE and Minimal PLNG Volumes***														
	4 mile 16" line (est. attributed as follows:)	**Rev.Rqmt**	**Design**	**Design**	**Max**	**Min**									
	50% of 85% cost 12" pipe (21,400 **TO** plant)	$ 1.24	10.0%	90.0%	813,970	3,606,921	18.41%	81.59%	66.98%	33.02%	12.78%	87.22%	$ 0.16	$ 1.08	$ 1.24
	50% of 85% cost 12" pipe (21,400 **FROM** plant)	$ 1.24	100.0%	0.0%	448,479	-	100.00%	0.00%	66.98%	33.02%	100.00%	0.00%	$ 1.24	$ -	$ 1.24
	15% for upgrade to 16" (66,000 less 21,400 **FROM** plant	$ 0.44	100.0%	0.0%	267,600	-	100.00%	0.00%	66.98%	33.02%	100.00%	0.00%	$ 0.44	$ -	$ 0.44
		$ 2.92											$ 1.83	**$ 1.08**	$ 2.92
													62.9%	**37.1%**	
7	***Allocation of Costs for Ratemaking- using Maximum Volumes***														
	4 mile 16" line (est. attributed as follows:)	**Rev.Rqmt**	**Design**	**Design**	**Max**	**Max**									
	50% of 85% cost 12" pipe (21,400 **TO** plant)	$ 1.24	10.0%	90.0%	813,970	6,545,123	11.06%	88.94%	66.98%	33.02%	10.35%	89.65%	$ 0.13	$ 1.11	$ 1.24
	50% of 85% cost 12" pipe (21,400 **FROM** plant)	$ 1.24	100.0%	0.0%	403,778	-	100.00%	0.00%	66.98%	33.02%	100.00%	0.00%	$ 1.24	$ -	$ 1.24
	15% for upgrade to 16" (66,000 less 21,400 **FROM** plant	$ 0.44	100.0%	0.0%	267,600	-	100.00%	0.00%	66.98%	33.02%	100.00%	0.00%	$ 0.44	$ -	$ 0.44
		$ 2.92											$ 1.80	**$ 1.11**	$ 2.92
													61.9%	**38.1%**	

Summary of Seven Operating Volume Scenarios- using Peak/Average		PLNG %	PLNG $
	Minimum	37.1%	$ 1.08
	Average	38.1%	$ 1.11
	Maximum	39.0%	$ 1.14
Rev.Rqmt Allocated to Rate Schedule 88T		**38.3%**	**$ 1.12**