**EXHIBIT NO. \_\_\_(RG-4C)**

**DOCKET NO. UG-15\_\_\_\_**

**WITNESS:  ROGER GARRATT**

**BEFORE THE**

**WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

|  |  |
| --- | --- |
| **In the Matter of the Petition of**  **PUGET SOUND ENERGY, INC.**  **for (i) Approval of a Special Contract for Liquefied Natural Gas Fuel Service with Totem Ocean Trailer Express, Inc. and (ii) a Declaratory Order Approving the Methodology for Allocating Costs Between Regulated and Non-regulated Liquefied Natural Gas Services** | **DOCKET NO. UG-15\_\_\_\_** |

**THIRD EXHIBIT (CONFIDENTIAL) TO THE**

**PREFILED DIECT TESTIMONY OF ROGER GARRATT  
ON BEHALF OF PUGET SOUND ENERGY, INC.**

**Confidential per**

**WAC 480-07-160**

**AUGUST 11, 2015**

**Allocation Factors Associated with Each Service of the Tacoma LNG Facility**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Allocation Factor | **Peak Shaving** | **TOTE** | **Unregulated Fuel Sales** | **Capital Expenditures (No AFUDC)** | **Gross Plant (Includes AFUDC)** |
| Liquefaction | 10% | 44% | 46% | $88,546,234 | $104,133,690 |
| Storage | 79% | 6% | 15% | $96,237,245 | $113,469,111 |
| Bunkering | 0% | 100% | 0% | $29,671,922 | $34,648,122 |
| Truck Loading | 25% | 0% | 75% | $6,229,252 | $7,348,700 |
| Vaporization | 100% | 0% | 0% | $17,135,822 | $20,211,442 |
| Common | 46% | 25% | 30% | $72,884,330 | $88,296,308 |
|  |  |  |  |
|  | **Peak Shaving** | **TOTE** | **Unregulated Fuel Sales** | **Total** |
| Closing Costs Less AFUDC | $136,422,723 | $92,885,438 | $81,396,644 | $310,704,805 |
| Closing Cost\* | $161,912,161 | $109,640,634 | $93,085,995 | $364,638,790 |
| Capital Allocation | 44% | 30% | 26% | 100% |
|  |  |  |  |
|  | **Peak Shaving** | **TOTE** | **Unregulated Fuel Sales** | **Total** |
| % of Plant Included in Gas Ratebase | 44% | 30% | 0% | **74%** |

\* Note: The closing cost amount of $93,085,995 for unregulated fuel sales reflects the reduction of AFUDC by the projected AFUDC reserve account amount of $3,468,583.