

**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**

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**THIRD EXHIBIT (CONFIDENTIAL) TO THE
PREFILED DIRECT 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.