

**EXHIBIT NO. \_\_\_(JAP-5)  
DOCKET NO. UG-15\_\_\_\_  
WITNESS: JON A. PILIARIS**

**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\_\_\_\_**

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

**AUGUST 11, 2015**

Puget Sound Energy, Inc.  
Regulated LNG Service  
Property Taxes Allocation

Line No.	Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
		Residential (16,23,53)	Total Company	Comm. & Indus. (31,61)	Large Volume (41)	Large Volume Trans (41T)	Interruption (85)	Interruption (85) Trans. (85T)	Limited Interruption (86)	Limited Interruption (86) Trans. (86T)	Non-Exclusive Interruption (87)	Non-Exclusive Interruption (87) Trans. (87T)	Contracts	Rentals	Regulated Liquefied Natural Gas Services			
1	Baseline																	
2			\$ 3,086,655,556															
3	Total Plant	\$ 2,118,495,013		\$ 713,087,074	\$ 97,169,614	\$ 16,973,668	\$ 10,521,668	\$ 45,535,895	\$ 10,604,056	\$ 113,528	\$ 6,650,937	\$ 22,726,754	\$ 13,192,463	\$ 31,584,887	\$ -			
4	- Percent of Total	68.6%		23.1%	3.1%	0.5%	0.3%	1.5%	0.3%	0.0%	0.2%	0.7%	0.4%	1.0%	0.0%			
5	Property Tax Revenue Requirement (2014 Filing)		\$ 23,094,341															
6	Allocated Property Tax	\$ 15,850,569		\$ 5,335,314	\$ 727,023	\$ 126,997	\$ 78,723	\$ 340,699	\$ 79,339	\$ 849	\$ 49,762	\$ 170,041	\$ 98,706	\$ 236,318	\$ -			
7																		
8																		
9	Regulated LNG Service - 0% Subscription																	
10			\$ 3,414,548,185															
11	Total Plant	\$ 2,260,090,501		\$ 761,820,078	\$ 105,370,349	\$ 17,449,276	\$ 11,022,982	\$ 47,421,872	\$ 11,008,393	\$ 118,641	\$ 7,032,608	\$ 24,098,510	\$ 13,889,088	\$ 31,584,887	\$ 123,641,000			
12	- Percent of Total	66.1%		22.3%	3.1%	0.5%	0.3%	1.4%	0.3%	0.0%	0.2%	0.7%	0.4%	0.9%	3.8%			
13	Property Tax Revenue Requirement (2014 Filing)		\$ 23,094,341															
14	Large LNG Facility Property Tax		\$ 4,556,271															
15	Total Property Tax with LNG		\$ 27,650,612															
16	Allocated Property Tax with LNG	\$ 18,301,949		\$ 6,169,130	\$ 853,277	\$ 141,302	\$ 89,263	\$ 384,017	\$ 89,145	\$ 961	\$ 56,949	\$ 195,147	\$ 112,472	\$ 255,771	\$ 1,001,230			
17																		
18	1st Year Property Tax Revenue in LNG Contract																	
19	- 1st Year Shortfall (Surplus)															\$ 1,525,362	\$ (524,132)	

Puget Sound Energy, Inc.  
Regulated LNG Service  
Property Taxes Allocation

Line No.	Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
		Total Company	Residential (16,23,53)	Comm. & Indus. (31,61)	Large Volume (41)	Large Volume Trans. (41T)	Interruptible Trans. (85T)	Limited Interruptible Trans. (86)	Limited Interruptible Trans. (86T)	Non-Exclusive Interruptible (87)	Non-Exclusive Interruptible Trans. (87T)	Contracts	Rentals	Regulated Liquefied Natural Gas Services	LNG - 100% Subscription				
1	Baseline																		
2	Total Plant	\$ 3,086,655,556	\$ 2,118,495,013	\$ 713,087,074	\$ 97,169,614	\$ 16,973,668	\$ 10,521,668	\$ 45,535,895	\$ 113,528	\$ 6,650,937	\$ 22,726,754	\$ 13,192,463	\$ 31,584,887	\$ -	\$ -				
3	- Percent of Total		68.6%	23.1%	3.1%	0.5%	0.3%	1.5%	0.0%	0.2%	0.7%	0.4%	1.0%	0.0%					
4	Property Tax Revenue Requirement (2014 Filing)	\$ 23,094,341																	
5	Allocated Property Tax		\$ 15,850,569	\$ 5,335,314	\$ 727,023	\$ 126,997	\$ 78,723	\$ 340,699	\$ 849	\$ 49,762	\$ 170,041	\$ 98,706	\$ 236,318	\$ -					
6																			
7																			
8																			
9	Regulated LNG Service - 100% Subscription																		
10	Total Plant	\$ 3,414,548,185	\$ 2,253,169,568	\$ 759,649,431	\$ 105,418,400	\$ 17,450,226	\$ 11,106,423	\$ 47,814,077	\$ 120,687	\$ 7,032,750	\$ 24,054,338	\$ 13,845,579	\$ 31,584,887	\$ 123,559,795	\$ 8,643,302				
11	- Percent of Total		66.0%	22.2%	3.1%	0.5%	0.3%	1.4%	0.0%	0.2%	0.7%	0.4%	0.9%	3.6%	0.3%				
12	Property Tax Revenue Requirement (2014 Filing)	\$ 23,094,341																	
13	LNG Facility Property Tax	\$ 4,556,271																	
14	Total Property Tax with LNG	\$ 27,650,612																	
15	Allocated Property Tax with LNG		\$ 18,245,902	\$ 6,151,552	\$ 853,666	\$ 141,310	\$ 89,939	\$ 387,193	\$ 977	\$ 56,950	\$ 194,789	\$ 112,120	\$ 255,771	\$ 1,000,573	\$ 69,992				
16																			
17																			
18	1st Year Property Tax Revenue in LNG Contract																		
19	- 1st Year Shortfall (Surplus)													\$ 1,525,362	\$ (524,789)				