

**EXHIBIT NO. ____ (SEF-8)
DOCKET NO. UG-15 ____
WITNESS: SUSAN E. FREE**

**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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**SEVENTH EXHIBIT (NONCONFIDENTIAL) TO THE
PREFILED DIRECT TESTIMONY OF SUSAN E. FREE
ON BEHALF OF PUGET SOUND ENERGY, INC.**

AUGUST 11, 2015

Corporate Overhead Rates

Type of Overhead Cost	Total Overhead Rate	Applied to Labor of Sub/Holding Co. Employees	Applied to Corporate Employees Who Directly Charge Time to Sub/Holding Co.
Payroll, Human Resources & Insurance	3.0%	X	X
Lease, Furniture and Office Equipment Expense for Corporate Office, Security, Office Services, Accounting, IT at Corporate Offices	11.7%		X
Total	14.7%		