**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** | **DOCKET NO. UG-15\_\_\_\_** |

**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%** |  |  |