

**EXHIBIT NO. \_\_\_\_ (SEF-4)  
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 \_\_\_\_**

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

**AUGUST 11, 2015**

**Allocation Factors Developed for the Tacoma LNG Facility to  
Allocate Tacoma LNG Facility Costs and Capital**

<b>Allocation Method</b>	<b>Allocation Factor</b>	<b>Cost Category</b>	<b>Rev/Exp</b>	<b>Capital</b>
Direct	Direct Assigned	Bunkering Capital and O&M	x	x
		Vaporization Capital and O&M	x	x
		Revenue	x	
		Gas Costs	x	
		Non-Regulated Fuel Sales Distribution Revenues and Expenses	x	
		Certain Labor and Labor and Corporate Overheads	x	
		Certain Maintenance Expenses	x	
		Depreciation Expense	x	
		Regulated Interest Expense	x	
		Revenue Sensitive Fees & Taxes and	x	
		Federal Income Tax	x	
Causal	Liquefaction Capacity	Liquefaction Capital		x
	LNG Volumes	Variable Power Costs	x	
		Plant Consumables	x	
	Annual Capacity	Fixed Power Costs	x	
	Wharfage	Wharfage	x	
Storage	Storage O&M and Capital	x	x	
General	Truck Loading	Truck Loading O&M and Capital	x	x
	Common Capital	Capital Costs Common to All LNG Functions		x
		Total Capital	Staff Expenses <sup>1</sup>	x
	Labor and Associated Labor and Corporate Overheads <sup>1</sup>		x	
	Incremental Insurance Expense		x	
	Lease Expense		x	
Property Tax Expense	x			

<sup>1</sup> That cannot be directly assigned or causally allocated