

**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**

DOCKET NO. UG-15___

**THIRD EXHIBIT (CONFIDENTIAL) TO THE
PREFILED DIRECT TESTIMONY OF ROGER GARRATT
ON BEHALF OF PUGET SOUND ENERGY, INC.**

**REDACTED
VERSION**

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% | \$ [REDACTED] | \$ [REDACTED] |
| Storage | 79% | 6% | 15% | \$ [REDACTED] | \$ [REDACTED] |
| Bunkering | 0% | 100% | 0% | \$ [REDACTED] | \$ [REDACTED] |
| Truck Loading | 25% | 0% | 75% | \$ [REDACTED] | \$ [REDACTED] |
| Vaporization | 100% | 0% | 0% | \$ [REDACTED] | \$ [REDACTED] |
| Common | 46% | 25% | 30% | \$ [REDACTED] | \$ [REDACTED] |

| | 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.