

EXHIBIT NO. ___(MRM-3)
DOCKET NO. UE-13___
WITNESS: MATTHEW R. MARCELIA

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**In the Matter of the Petition of
PUGET SOUND ENERGY, INC.
For an Accounting Order Approving the
Allocation of Proceeds of the Sale of
Certain Assets to Public Utility District #1
of Jefferson County.**

Docket No. UE-13___

**SECOND EXHIBIT (NONCONFIDENTIAL) TO THE
PREFILED DIRECT TESTIMONY OF
MATTHEW R. MARCELIA
ON BEHALF OF PUGET SOUND ENERGY, INC.**

OCTOBER 31, 2013

Puget Sound Energy, Inc.
 Jefferson PUD Gain Calculation

Row	Description	Assets Transferred			Transaction Costs	Other Ancillary Items			Total
		Assets Owned as of June 11, 2010	Assets from June 12, 2010 - March 31, 2013	Sub-Total	Trasaction Costs	Property Tax	Inventory	Escrow	
1	Proceeds	103,000,000	5,362,251	108,362,251	800,000	168,437	44,424	(1,916)	109,373,196
2	Original Cost	71,034,862	5,590,308	76,625,171					
3	Accum Depreciation	(29,710,678)	(228,057)	(29,938,735)					
4	Net Book Value	41,324,184	5,362,251	46,686,435					46,686,435
5	Other Costs				2,510,407	168,437	45,521	(1,916)	2,722,448
6	Total Gain	61,675,816	0	61,675,816	(1,710,407)	0	(1,096)	0	59,964,313