

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

**THIRD 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.  
Summary of Transaction Costs

Description	Amount
Legal	665,000
Automated meter separation	397,000
Billing separation	320,000
Labor	315,000
Retirement overheads	369,000
Conservation Rider	282,999
Transition plan	57,000
Outside labor	51,000
Other	53,408
Total	<u>2,510,407</u>
Recovery from JPUD	800,000
Net Transaction Costs	<u>1,710,407</u>