

EXHIBIT NO. ___(MRM-3)
DOCKET NO. UE-121373
DOCKET NO. UE-121697/UG-121705
DOCKET NO. UE-130137/130138
WITNESS: MATTHEW R. MARCELIA

BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

In the Matter of the Petition of PUGET SOUND ENERGY, INC. For Approval of a Power Purchase Agreement for Acquisition of Coal Transition Power, as Defined in RCW 80.80.010, and the Recovery of Related Acquisition Costs	DOCKET NO. 121373
In the Matter of the Petition of PUGET SOUND ENERGY, INC. and NW ENERGY COALITION For an Order Authorizing PSE to Implement Electric and Natural Gas Decoupling Mechanisms and to Record Accounting Entries Associated with the Mechanisms	DOCKET NOS. UE-121697and UG-121705 (Consolidated)
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION, Complainant, v. PUGET SOUND ENERGY, INC., Respondent.	DOCKET NOS. UE-130137 and UG-130138 (Consolidated)

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

In Support of the Multiparty Settlement
Re: Coal Transition PPA and other Pending Dockets

MAY 8, 2013

Puget Sound Energy
 Summary of Bonus Depreciation Legislation
 Exhibit No. ____ (MRM-3)

Line	Title of Legislation	Bonus Depr %	Date Enacted	Assets placed in service	Planning Horizon [1]
1	Economic Stimulus Act of 2008	50	2/13/2008	01/01/2008 - 12/31/2008	negative 1.5 months
2	American Recovery and Reinvestment Act of 2009	50	2/17/2009	01/01/2009 - 12/31/2009	negative 1.5 months
3	Small Business Jobs Act of 2010	50	9/27/2010	01/01/2010 - 12/31/2010	negative 10 months
4	Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010	100	12/17/2010	09/09/2010 - 12/31/2011	negative 3 months
5	" "	50	12/17/2010	01/01/2011 - 12/31/2012	positive 0.5 months
6	American Taxpayer Relief Act of 2012	50	1/1/2013	01/01/2013 - 12/31/2013	negative 1 day

Note [1]: The planning horizon compares the date of enactment with the placed in service date. A negative result occurs whenever the legislation was enacted after the placed in service date stated in the legislation.