**BEFORE THE**

**WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

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| WASHINGTON UTILITIES ANDTRANSPORTATION COMMISSION, Complainant,v.PUGET SOUND ENERGY, INC., Respondent.  | )))))))))))) | Docket Nos. UE-111048/UG-111049 *(Consolidated)* |

**EXHIBIT NO.\_\_\_ (EB-2)**

**QUALIFICATIONS OF ELLEN BLUMENTHAL**

**December 7, 2011**

**QUALIFICATIONS AND BACKGROUND OF ELLEN BLUMENTHAL**

Q. PLEASE OUTLINE YOUR FORMAL EDUCATION.

**A.** I received the degree of Bachelor of Arts in Journalism from the University of Texas at Austin in 1974, but remained at the University for additional course work in accounting and business. I became a Certified Public Accountant in 1977.

q. by whom are you employed and in what capacity?

**A.** I am a principal with GDS Associates, Inc. (“GDS”).

q. please outline your professional experience.

**A.** From 1975 to 1977, I worked in public accounting. My public accounting experience included the preparation of financial statements, tax work, and auditing. In May 1977, I became a regulatory accountant with the Public Utility Commission of Texas (“PUCT”). When I left the PUCT in November 1980, I opened an office in Austin for C.H. Guernsey & Company, Consulting Architects and Engineers. I became an independent consultant in 1982 and joined GDS in 2002. My full resume is attached as a part of this exhibit.

q. please describe gds associates.

**A.** GDS is an engineering and consulting firm with offices in Marietta, Georgia; Austin and Corpus Christi, Texas; Manchester, New Hampshire; Madison, Wisconsin; and Auburn, Alabama. GDS has approximately one hundred seventy employees with backgrounds in engineering, accounting, management, economics, finance, and statistics. The firm provides rate and regulatory consulting services in the electric, natural gas, water, wastewater, and telephone utility industries. GDS also provides a variety of other services in the electric utility industry including power supply planning, generation support services, financial analysis, load forecasting, and statistical services. Our clients are primarily publicly-owned utilities, customers of privately owned utilities, and government agencies.