**EXHIBIT NO. \_\_\_(MRM-2)  
DOCKET NO. UE-13\_\_\_\_  
WITNESS:  MATTHEW R. MARCELIA**

**BEFORE THE**

**WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

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| **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\_\_\_\_** |

**FIRST EXHIBIT (PROFESSIONAL QUALIFICATIONS) TO THE**

**PREFILED DIRECT TESTIMONY OF**

**MATTHEW R. MARCELIA**

**ON BEHALF OF PUGET SOUND ENERGY, INC.**

**OCTOBER 31, 2013**

**PUGET SOUND ENERGY, INC.**

**FIRST EXHIBIT (PROFESSIONAL QUALIFICATIONS) TO THE PREFILED DIRECT TESTIMONY OF MATTHEW R. MARCELIA**

Q. Please state your name and business address.

A. My name is Matthew R. Marcelia. My business address is 10885 NE 4th Street, P.O. Box 97034, Bellevue WA 98009-9734.

Q. By whom are you employed and in what capacity?

A. I am employed by Puget Sound Energy, Inc. (“PSE”) as Director of Tax.

Q. What are your duties as Director of Tax?

A. As Director of Taxes, I have the overall management responsibility for the tax department and the property accounting department. I direct all aspects of the company’s tax compliance, accounting for taxes, financial reporting of tax, and tax planning. My responsibility includes income taxes as well as state and local taxes. I report directly to the Senior Vice President and Chief Financial Officer.

Q. Briefly describe your education and relevant employment experience.

A. I graduated from the University of Washington in 1990 with a B.A. in Business Administration – Accounting. I graduated from the University of Colorado, Boulder in 1992 with an M.S. in Accounting – Taxation.

I am a licensed Certified Public Accountant in the State of Washington. I am a member of the Washington Society of Certified Public Accountants, the American Institute of Certified Public Accountants, and the Edison Electric Institute Taxation Committee.

After graduating from the University of Colorado, Boulder in 1992, I joined the accounting firm of PricewaterhouseCoopers in Denver, Colorado. In 1997, I relocated to the PricewaterhouseCoopers office in Seattle, Washington. In 1998, I became a Tax Manager at the PricewaterhouseCoopers office in Seattle, Washington.

In May 2003, I left PricewaterhouseCoopers to become Manager of Taxes at PSE. I was promoted to Director of Taxes at PSE in January 2005 and have held that position since then.