

EXHIBIT NO. ___(MRM-2)
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___

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

OCTOBER 31, 2013

1 **PUGET SOUND ENERGY, INC.**

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

4 **Q. Please state your name and business address.**

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

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

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

9 **Q. What are your duties as Director of Tax?**

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

15 **Q. Briefly describe your education and relevant employment experience.**

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

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

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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.