

**EXHIBIT NO. \_\_\_(MRM-2)  
DOCKET NO. UE-11\_\_\_/UG-11\_\_\_  
2011 PSE GENERAL RATE CASE  
WITNESS: MATTHEW R. MARCELIA**

**BEFORE THE  
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,**

**Complainant,**

**v.**

**PUGET SOUND ENERGY, INC.,**

**Respondent.**

**Docket No. UE-11\_\_\_  
Docket No. UG-11\_\_\_**

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

**JUNE 13, 2011**

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 direct all aspects of the company's tax compliance, accounting for  
12 taxes, financial reporting of tax, and tax planning. My responsibility includes  
13 income taxes as well as state and local taxes. I report directly to the Vice  
14 President of Finance and Treasurer.

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.

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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, the Edison Electric Institute Taxation Committee, and the Tax Executive Institute.

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.