

**EXH. MRM-2
DOCKETS UE-170033/UG-170034
2017 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

Respondent.

**Docket UE-170033
Docket UG-170034**

**FIRST EXHIBIT (PROFESSIONAL QUALIFICATIONS) TO THE
PREFILED REBUTTAL TESTIMONY OF**

MATTHEW R. MARCELIA

ON BEHALF OF PUGET SOUND ENERGY

AUGUST 9, 2017

1 **PUGET SOUND ENERGY**

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

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

5 A. My name is Matthew R. Marcelia, and my business address is 10885 NE 4th
6 Street, Bellevue WA 98009-9734.

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

8 A. I am employed by Puget Sound Energy (“PSE”) as Controller and Principal
9 Accounting Officer.

10 **Q. What are your duties as Controller and Principal Accounting Officer?**

11 A. As Controller and Principal Accounting Officer, I am responsible for the overall
12 management of the accounting and tax departments. The following departments
13 report to me: Financial Reporting, General Accounting, Tax, Property
14 Accounting, Revenue Reporting, Disbursements, and Energy and Derivative
15 Accounting. I report directly to the Senior Vice President and Chief Financial
16 Officer.

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

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

21 I am a licensed Certified Public Accountant in the State of Washington. I am a
22 member of the Washington Society of Certified Public Accountants, the

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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. In May 2016, I became the Controller and Principal Accounting Officer for PSE and have held that position since then.