

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**Dockets UE-190529 & UG-190530
Puget Sound Energy
2019 General Rate Case****PUBLIC COUNSEL DATA REQUEST NO. 275:**

Please refer to the Rebuttal Testimony of Matthew R. Marcellia, Exh. MRM-11T at 60:15-18 and Exh. MRM-7.

Please provide a) the identity of the PricewaterhouseCoopers personnel responsible for Exhibit MRM-7, together with b) their credentials (including specialized training relate to the issues they attested to), c) their resume, and d) a list of rate case testimony (identifying the jurisdiction and docket numbers of each rate case) provided by each of the PricewaterhouseCoopers personnel.

Response:

Puget Sound Energy (“PSE”) objects to Public Counsel Data Request No. 275 as it requests information that is beyond the possession, custody or control of PSE.

Without waiving this objection and subject thereto, Exh. MRM-7 was extracted from PricewaterhouseCoopers’ report to the PSE audit committee, which covered the audited financial statements for the year ending December 31, 2018. The opinions expressed in that document and in the final audit report represent the opinion of PricewaterhouseCoopers and should not be considered the opinion of one particular individual. In addition, it is common for the local audit engagement teams to reach out to the firm’s national experts, as the team alone deems necessary or prudent to satisfy their firm’s standards. Clients are not privy to those conversations, if or when they occur. Therefore, PSE does not know who at PricewaterhouseCoopers is “responsible” for the comments as the comments represent the opinion of the firm, nor can PSE provide the credentials of any PricewaterhouseCoopers employee. However, the firm, PricewaterhouseCoopers is one of the top accounting and tax firms in the country.