EXH. SJK-2 DOCKETS UE-22\_\_/UG-22\_ 2022 PSE GENERAL RATE CASE WITNESS: STEPHEN J. KING

## BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

Docket UE-22\_\_\_\_ Docket UG-22

**PUGET SOUND ENERGY,** 

Respondent.

# FIRST EXHIBIT (PROFESSIONAL QUALIFICATIONS) TO THE PREFILED DIRECT TESTIMONY OF

STEPHEN J. KING

ON BEHALF OF PUGET SOUND ENERGY

**JANUARY 31, 2022** 

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#### **PUGET SOUND ENERGY**

# FIRST EXHIBIT (PROFESSIONAL QUALIFICATIONS) TO THE PREFILED DIRECT TESTIMONY OF STEPHEN J. KING

- Q. Please state your name and business address.
- A. My name is Stephen J. King and my business address is 355 110th Ave. NE,
   Bellevue, Washington 98004.
- Q. By whom are you employed and in what capacity?
- A. I am employed by Puget Sound Energy ("PSE") as Director, Controller and
   Principal Accounting Officer. I have been employed by PSE since August 2017.
- Q. What are your duties as Director, Controller and Principal Accounting
  Officer of PSE?
- A. I am responsible for Puget Energy's and PSE's annual and quarterly financial statements. I ensure that they are presented in conformity with generally accepted accounting principles ("GAAP") and that they present fairly, in all material respects, the financial position of the companies and the results of their operations. I also am responsible for PSE's annual and quarterly Federal Energy Regulatory Commission ("FERC") reports, presented in conformity with the FERC Uniform System of Accounts. I establish, monitor and enforce financial policies and internal controls to ensure financial information is complete, accurate

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and in compliance with accounting standards when filed with external parties, the Securities and Exchange Commission ("SEC") and FERC.

## Q. Briefly describe your education and relevant employment experience.

- A. I hold a Bachelor of Business Administration degree in Accounting and Finance from Ohio University and am a Certified Public Accountant. I have over 12 years of utility experience, primarily as an external auditor for publicly-owned utilities that provide electric and natural gas services.

  Prior to joining PSE in 2017, I was employed by PricewaterhouseCoopers LLP. ("PwC"), a globally recognized professional services firm, from September 2007 to August 2017. I provided assurance and consulting services on behalf of PwC
  - SEC 10-K financial statement audits;
  - Capital market transactional work;
  - FERC Form 1 audits; and

in a wide variety of areas, including

Accounting Advisory Services - Accounting Standards Update 842
 Leasing and 606 Contracts with Customers accounting implementation consulting.