**EXHIBIT NO. \_\_\_(MRM-2)  
DOCKET NO. UE-121373  
DOCKET NO. UE-121697/UG-121705  
DOCKET NO. UE-130137/130138  
WITNESS:  MATTHEW R. MARCELIA**

**BEFORE THE**

**WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

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| In the Matter of the Petition of  PUGET SOUND ENERGY, INC.  For Approval of a Power Purchase Agreement for Acquisition of Coal Transition Power, as Defined in RCW 80.80.010, and the Recovery of Related Acquisition Costs | DOCKET NO. 121373 |
| In the Matter of the Petition of  PUGET SOUND ENERGY, INC. and NW ENERGY COALITION  For an Order Authorizing PSE to Implement Electric and Natural Gas Decoupling Mechanisms and to Record Accounting Entries Associated with the Mechanisms | DOCKET NOS. UE-121697and UG-121705 (Consolidated) |
| WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,  Complainant,  v.  PUGET SOUND ENERGY, INC.,  Respondent. | DOCKET NOS. UE-130137 and UG-130138 (Consolidated) |

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

**MATTHEW R. MARCELIA   
ON BEHALF OF PUGET SOUND ENERGY, INC.**

*In Support of the Multiparty Settlement*

*Re: Coal Transition PPA and other Pending Dockets*

**MAY 8, 2013**

**PUGET SOUND ENERGY, INC.**

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

Q. Please state your name and business address.

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

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

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

Q. What are your duties as Director of Tax?

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

Q. Briefly describe your education and relevant employment experience.

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

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, 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 and have held that position since then.