

**EXH. MRM-2
DOCKETS UE-240004/UG-240005
2024 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-240004
Docket UG-240005**

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

MATTHEW R. MARCELIA

ON BEHALF OF PUGET SOUND ENERGY

FEBRUARY 15, 2024

1 **PUGET SOUND ENERGY**

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

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

6 A. My name is Matthew R. Marcellia, and my business address is P.O. Box 97034,
7 Bellevue, Washington 98009-9734.

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

9 A. I am employed by Puget Sound Energy (“PSE” or the “Company”) as Director of
10 Tax and Finance IT Projects.

11 **Q. What are your duties as Director of Tax and Finance IT Projects for PSE?**

12 A. As Director of Taxes and Finance IT Projects, I have the overall management
13 responsibility for the tax department and the financial systems department. I direct
14 all aspects of the Company’s tax compliance, accounting for taxes, financial
15 reporting of tax, and tax planning. My responsibility includes income taxes as
16 well as state and local taxes. In addition, I oversee the impact of IT projects on
17 our financial software and processes. I report directly to the Senior Vice President
18 and Chief Financial Officer.

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

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

4 I am a licensed Certified Public Accountant in the State of Washington. I am a
5 member of the Washington Society of Certified Public Accountants, the
6 American Institute of Certified Public Accountants, and the Edison Electric
7 Institute Taxation Committee.

8 After graduating from the University of Colorado, Boulder in 1992, I joined the
9 accounting firm of PricewaterhouseCoopers in Denver, Colorado. In 1997, I
10 relocated to the PricewaterhouseCoopers office in Seattle, Washington. In 1998, I
11 became a Tax Manager at the PricewaterhouseCoopers office in Seattle,
12 Washington.

13 In May 2003, I left PricewaterhouseCoopers to become Manager of Taxes at PSE.
14 I was promoted to Director of Tax at PSE in January 2005 and have held that
15 position since then. Over the years, I have had responsibility for additional areas
16 within Finance including Property Accounting, the Controller position, and, most
17 recently, the Financial Systems team.