**EXHIBIT NO. \_\_\_(MRM-2)
DOCKETS UE-151871/UG-151872**

**PSE EQUIPMENT LEASING SERVICE
WITNESS:  MATTHEW R. MARCELIA**

**BEFORE THE**

**WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

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| **WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION** **Complainant,** **v.****PUGET SOUND ENERGY** **Respondent,** |  | **Dockets UE-151871** **UG-151872** |

**FIRST EXHIBIT (PROFESSIONAL QUALIFICATIONS) TO THE**

**PREFILED REBUTTAL TESTIMONY OF**

**MATTHEW R. MARCELIA**

**ON BEHALF OF PUGET SOUND ENERGY**

**JULY 1, 2016**

**PUGET SOUND ENERGY**

**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 (“PSE”) as Controller and Principal Accounting Officer.

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

A. As Controller and Principal Accounting Officer, I have the overall management responsibility for the accounting and tax departments. The departments that report to me are Financial Reporting, General Accounting, Tax, Property Accounting, Revenue Reporting, Disbursements, and Energy and Derivative Accounting. 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. In May 2016, I became the Controller and Principal Accounting Officer for PSE and have held that position since then.