

**EXHIBIT NO. ___(MRM-2)
DOCKETS UE-151871/UG-151872
PSE EQUIPMENT LEASING SERVICE
WITNESS: MATTHEW R. MARCELIA**

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**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

1 **PUGET SOUND ENERGY**

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

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

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

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

8 A. I am employed by Puget Sound Energy (“PSE”) as Controller and Principal
9 Accounting Officer.

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

11 A. As Controller and Principal Accounting Officer, I have the overall management
12 responsibility for the accounting and tax departments. The departments that
13 report to me are Financial Reporting, General Accounting, Tax, Property
14 Accounting, Revenue Reporting, Disbursements, and Energy and Derivative
15 Accounting. I report directly to the Senior Vice President and Chief Financial
16 Officer.

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

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

21 I am a licensed Certified Public Accountant in the State of Washington. I am a
22 member of the Washington Society of Certified Public Accountants, the

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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.