Puget Sound Energy P.O. Box 97034 Bellevue, WA 98009-9734 PSE com

April 22, 2014

Mr. Steven V. King Executive Director and Secretary Washington Utilities and Transportation Commission P.O. Box 47250 Olympia, Washington 98504-7250

RE: Docket No. UG-140533 (Advice No. 2014-09) - Do Not Redocket

Substitute Tariff Filing – Filed Electronically

Dear Mr. King:

Puget Sound Energy, Inc. ("PSE") hereby submits in connection with Docket No. UG-140533, the following substitute tariff sheets to replace two of the tariff sheets and the cover letter accompanying the Company's March 31, 2014, filing which was submitted under PSE's Advice No. 2014-05. This substitute filing is pursuant to RCW 80.28.060 and Chapter 480-80 WAC and includes the following portion of the Company's WN U-2, tariff for natural gas service.

Original	Sheet No. 1142-I	Revenue Decoupling Adjustment Mechanism (Continued)
Original	Sheet No. 1142-J	Revenue Decoupling Adjustment Mechanism (Continued)
The two sheets above are being replaced with the two sheets below.		
Original	Sheet No. 1142-D.1	Revenue Decoupling Adjustment Mechanism (Continued)
Original	Sheet No. 1142-D.2	Revenue Decoupling Adjustment Mechanism (Continued)

The purpose of this filing is to revise the tariff sheet numbering so that the portions of Section 6 of the tariff are contiguous, rather than having Section 6 be continued from Sheet D onto Sheets I and J.

This substitution is provided for in WAC 480-80-111(a) as the revisions address concerns of commission staff with the pending tariff sheets. The tariff sheets described herein reflect the original issue date of March 31, 2014, and the original effective date of May 1, 2014.

Please contact Lynn Logen at (425) 462-3872 or at lynn.logen@pse.com for additional information about this filing. If you have any other questions please contact me at (425) 456-2110.

Sincerely.

Ken/Johnson

Director, State Regulatory Affairs

Enclosures

cc:

Sheree Carson, Perkins Coie Simon ffitch, Public Counsel