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

December 24, 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-143993 (Advice No. 2014-34) - Do Not Redocket

Substitute Tariff Filing – Filed Electronically

Dear Mr. King:

Puget Sound Energy, Inc. ("PSE") hereby submits in connection with Docket No. UG-143993, the following substitute tariff sheet to replace one of the tariff sheets accompanying the Company's November 25, 2014, filing which was submitted under PSE's Advice No. 2014-34. 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:

7<sup>th</sup> Revision of Sheet No. 1132-A - Schedule 132 – Merger Rate Credit (Continued)

The purpose of this filing is to revise the margin codes (as required by WAC 480-80-105) by changing the (R) codes to (I) codes and the (I) codes to (R) codes on Sheet 1132-A due to a change in the prior interpretation of WAC 480-80-105. PSE appreciates that Commission Staff communicated this revised interpretation in writing, by email on December 23, 2014.

This substitution is provided for in WAC 480-80-111(a) as the revisions address concerns of the Commission with the pending tariff sheets. The tariff sheets described herein reflect the original issue dates of November 25, 2014, and the original effective dates of January 1, 2015.

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

Enclosure

cc: Sheree Carson, Perkins Coie Simon ffitch, Public Counsel