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May 5, 2016

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

RE: **Docket No. UE-160390 (Advice No. 2016-12) – Do Not Redocket Substitute Tariff Filing – Filed Electronically**

Dear Mr. King:

Puget Sound Energy (“PSE”) hereby submits in connection with Docket No. UE-160390 the following substitute tariff sheet to replace the tariff sheet accompanying PSE’s April 7, 2016 filing which was submitted under PSE’s Advice No. 2016-12. This substitute filing is pursuant to RCW 80.28.060 and Chapter 480-80 WAC and includes the following portion of PSE’s WN U-60, Tariff G for electric service.

13th Revision of Sheet No. 87 - Schedule 87: Income Tax Rider-Contributions in Aid of Construction

The purpose of this substitute tariff filing is to revise the original proposed rates after discussions with the WUTC Staff. This substitution is provided for in WAC 480-80-111(b) as these rate changes do not increase the rates contained in the pending tariff sheet.

Please contact Mei Cass at mei.cass@PSE.com or (425) 462-3800 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: Simon J. ffitich, Public Counsel
Sheree Carson, Perkins Coie