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

March 28, 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. UE-140196 (Advice No. 2014-04) - Do Not Redocket

Substitute Tariff Filing – Filed Electronically

Dear Mr. King:

Puget Sound Energy, Inc. ("PSE") hereby submits in connection with Docket No. UE-140196, the following substitute tariff sheet to replace the tariff sheet accompanying the Company's February 6, 2014, filing which was submitted under PSE's Advice No. 2014-04. 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-60, Tariff G for electric service.

16 th Revision of	Sheet No. 81-B	Schedule 81, Tax Adjustment (Continued)	

The purpose of this filing is to revise the filing to adjust the rate to reflect only the amount of the tax assessment and interest, grossed up for taxes and fees in order to address the cause of the Commission's suspension of this filing. Revised work papers are attached.

This substitution is provided for in WAC 480-80-111(a) as the revisions address concerns of the Commission with the pending tariff sheet. The tariff sheet described herein reflects the original issue date of February 6, 2014 and a revised 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