



The Energy To Do Great Things

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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. UG-140197 (Advice No. 2014-05) - **Do Not Redocket**
Substitute Tariff Filing – Filed Electronically

Dear Mr. King:

Puget Sound Energy, Inc. (“PSE”) hereby submits in connection with Docket No. UG-140197, the following substitute tariff sheets to replace the tariff sheets accompanying the Company’s February 6, 2014, filing (one of which was substituted on March 24, 2014) 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.

113 th	Revision of Sheet No. 101	Natural Gas Schedule No. 1, Tax Adjustment
147 th	Revision of Sheet No. 101-A	Natural Gas Schedule No. 1, Tax Adjustment (Continued)
22 nd	Revision of Sheet No. 101-B	Natural Gas Schedule No. 1, Tax Adjustment (Continued)
9 th	Revision of Sheet No. 101-C	Natural Gas Schedule No. 1, Tax Adjustment (Continued)
4 th	Revision of Sheet No. 101-D	Natural Gas Schedule No. 1, Tax Adjustment (Continued)
Original	Sheet No. 101-E	Natural Gas Schedule No. 1, 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.

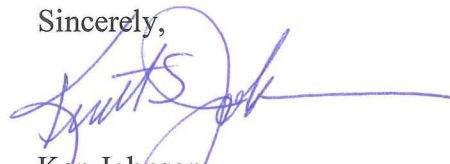
This substitution is provided for in WAC 480-80-111(a) as the revisions address concerns of the Commission with the pending tariff sheet. The tariff sheets described herein reflect the original issue date of February 6, 2014 and a revised effective date of May 1, 2014.

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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 ffitich, Public Counsel