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Mr. Mark L. Johnson, Executive Director and Secretary
Washington Utilities and Transportation Commission
P.O. Box 47250
Olympia, WA 98504-7250

**Re: Docket UG-190230 (Advice No. 2019-15)
PSE’s Natural Gas Tariff Filing – Do Not Redocket**

Dear Mr. Johnson:

Puget Sound Energy (“PSE”) hereby submits in connection with Docket UG-190230 the following substitute tariff sheet to replace the tariff sheet that accompanied PSE’s April 1, 2019, filing which was submitted under PSE’s Advice No. 2019-15. This filing includes the following portion of PSE’s WN U-2 tariff for natural gas service.

6th Revision of Sheet No. 1140-B - Property Tax Tracker (Continued)

To allow adequate time for Commission Staff’s review, PSE made an initial filing on April 1, 2019. The amounts were based upon estimates used to accrue our year end liability. This supplemental filing updates those estimates to actual amounts, based upon the property tax bills received. This update represents a lower revenue requirement than was included in the April 1 filing. Actual levy rates, which were unknown at the time of PSE’s original filing, came in lower than anticipated.

The revenue requirement under this updated rate proposal will decrease by \$743 thousand; the initial estimate was an increase of \$3.5 million. The revenue change based on forecast loads is a decrease of \$1.7 million; the initial estimate was an increase of \$2.6 million. Overall, this proposal represents an average decrease of 0.19 percent (the original estimate was an increase of 0.31%) in overall bills for all customers. However, rates will increase for some natural gas customers by the following percentages, Schedule 85 - 0.18 percent, Schedule 85T - 0.62 percent and Special Contracts - 0.48 percent. The typical residential customer using 64 therms per month would experience a decrease of \$0.14, (the original estimate was an increase of \$0.13), in their monthly bill.

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The tariff sheet described herein reflects the original issue date of April 1, 2019, and effective date of May 1, 2019. Posting of proposed tariff changes, as required by WAC 480-90-193, is being made by posting the proposed tariff sheets on the PSE web site coincident with the date of this transmittal letter. PSE published notice as provided in WAC 480-90-194(2) on April 1, 2019.

Please contact Julie Waltari at (425) 456-2945 for additional information about this filing. If you have any other questions please contact me at (425) 456-2142.

Sincerely,

/s/ Jon A. Piliaris

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Director, Regulatory Affairs
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cc: Lisa Gafken, Public Counsel
Sheree Carson, Perkins Coie
Ed Finklea, NWIGU

Attachment: Natural Gas Tariff Sheet (listed above)
Work Paper – Revenue Requirement
Work Paper – Rate Design