

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND)	DOCKET UE-140196 and UG-
TRANSPORTATION)	140197
COMMISSION,)	
)	ORDER 02
Complainant,)	
)	
v.)	ORDER DISMISSING
)	COMPLAINT, LIFTING
PUGET SOUND ENERGY,)	SUSPENSION, AND ALLOWING
)	REVISED TARIFF REVISIONS TO
Respondent.)	BECOME EFFECTIVE
.....)	

BACKGROUND

1 On February 6, 2014, Puget Sound Energy, (PSE or Company) filed with the Washington Utilities and Transportation Commission (Commission) a revisions to its currently effective Tariff WN U-60 and WN U-2 for natural gas service, designated as follows:

WN U-60, Tariff G for electric service
16th Revision of Sheet No. 81-B – Schedule 81, Tax Adjustment (Continued)

WN U-2, for natural gas (NG) service
113th Revision of Sheet No. 101- NG Schedule No. 1, Tax Adjustment
147th Revision of Sheet No. 101-A – NG Schedule No. 1, Tax Adjustment (Continued)
22nd Revision of Sheet No. 101-B – NG Schedule No. 1, Tax Adjustment (Continued)
9th Revision of Sheet No. 101-C – NG Schedule No. 1, Tax Adjustment (Continued)
4th Revision of Sheet No. 101-D – NG Schedule No. 1, Tax Adjustment (Continued)
Original Sheet No. 101-E – NG Schedule No. 1, Tax Adjustment (Continued)

The purpose of the filings was to incorporate the effect of a recent municipal tax assessment made by the City of Renton. PSE sought to increase charges and rates for service by approximately \$398,682 or 0.46 percent for electric service and \$31,279 or 0.12 percent for natural gas service in the City of Renton. The stated effective date was April 1, 2014.

2 PSE's tariff states that "in no event shall the Company be entitled to recover any
amounts assessed by the taxing jurisdiction that are punitive in nature." However,
PSE's proposed revisions included in rates a penalty imposed on the Company by the
City of Renton. At its regularly scheduled meeting on March 27, 2014, the
Commission questioned whether it was appropriate for the Company to include in
rates the penalty imposed by the municipality.

3 On March 27, 2014, the Commission entered Order 01, Complaint and Order
Suspending Tariff Revisions (Order 01), suspending PSE's original tariff filings due
to the inclusion of the penalty in the Company's proposed rates.

4 On March 28, 2014, PSE filed replacement pages for each of the proposed revisions
noted above, removing all penalties imposed on the Company by the City of Renton
from the new rates. This recalculation reduced the proposed additional rate to be
recovered from 0.46 percent to 0.40 percent for electric service and from 0.12 percent
to 0.10 percent for natural gas service. The new stated effective date was May 1,
2014, with an end date of April 30, 2015.

DISCUSSION

5 PSE has now demonstrated that the revised tariff revisions are fair, just, reasonable,
and sufficient and should be allowed to become effective.

FINDINGS AND CONCLUSIONS

6 (1) The Washington Utilities and Transportation Commission is an agency of the
State of Washington vested by statute with the authority to regulate rates,
regulations, and practices of public service companies, including electric and
natural gas companies.

7 (2) PSE is an electric and natural gas company and a public service company
subject to Commission jurisdiction.

8 (3) This matter came before the Commission at its regularly scheduled meeting on
March 27, 2014.

9 (4) The revised tariff revisions PSE filed on February 6, 2014 would increase
charges and rates for service provided by PSE in the City of Renton.

- 10 (5) PSE has now demonstrated that the revised tariff revisions would result in rates that are fair, just, reasonable, and sufficient.

ORDER

THE COMMISSION ORDERS:

- 11 (1) The complaint is dismissed and the suspension in Order 01 is lifted.
- 12 (2) The revised tariff revisions Puget Sound Energy filed in these dockets on February 6, 2014, shall become effective on May 1, 2014.

The Commissioners, having determined this Order to be consistent with the public interest, directed the Secretary to enter this Order.

DATED at Olympia, Washington, and effective April 10, 2014.

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

STEVEN V. KING, Executive Director and Secretary