



# PUGET SOUND ENERGY

*The Energy To Do Great Things*

Puget Sound Energy, Inc.

P.O. Box 97034

Bellevue, WA 98009-9734

February 6, 2014

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

**Re: Advice No. 2014-05**  
**Natural Gas Tariff Filing – Filed Electronically**

Dear Mr. King:

Pursuant to RCW 80.28.060 and WAC 480-80-101 and WAC 480-80-105(1)(c), please find enclosed for filing the following proposed revision to the WN U-2 Tariff for natural gas service of Puget Sound Energy, Inc. ("PSE"):

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

The purpose of this filing is primarily to incorporate the effect of a recent municipal tax assessment made by the City of Renton (the "City"). A copy of the letter from the City's auditors making the assessment is enclosed. This filing also moves text from sheet to sheet to accommodate a re-formatting of the tariff pages.

The City of Renton audited PSE's tax returns and records for the period of January 1, 2006, through December 31, 2012. The auditors determined that there was unreported gross income for various miscellaneous wholesale, retail and service activities. This included revenue from such charges as PSE's fees for reconnection, late payment and returned checks.

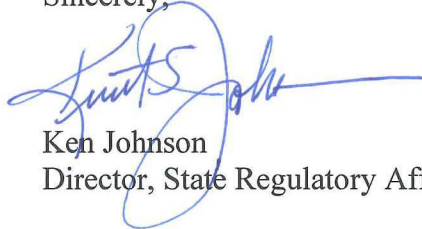
The assessment is made up of back taxes, interest and penalties on electric revenue amounting to \$360,070.54, and \$28,255.27 on natural gas revenues, for a total of \$388,325.81 which PSE paid on January 10, 2014. The natural gas related assessment is grossed up, as shown in the enclosed work papers, to reflect the city tax, state utility tax and UTC filing fee that PSE will be obligated to pay due to increased revenue when passing through the assessment. This results in a total amount to pass through of \$31,279.15 and results in an additional rate of 0.12% when passed through over the period of one year, from April 1, 2014 through March 31, 2015.

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The tariff sheet described herein reflects an issue date of February 6, 2014, and an effective date of April 1, 2014. Posting of proposed tariff changes, as required by law and the Commission's rules and regulations, is being completed through web, telephone and mail access in accordance with WAC 480-90-193. Pursuant to WAC 480-90-195 notice to customers will be provided in the first billing after the tariff revision becomes effective; the customers within the City will receive notification in the form of a bill message.

Please contact Lynn Logen at [lynn.logen@pse.com](mailto:lynn.logen@pse.com) or (425) 462-3872 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: Simon J. ffitich, Public Counsel  
Sheree Carson, Perkins Coie