

June 8, 2015

Mr. Steven V. King

Executive Director and Secretary

Washington Utilities and Transportation Commission

P.O. Box 47250

Olympia, Washington 98504-7250

**Re: Advice No. 2015-13- Natural Gas Tariff Filing - Filed Electronically**

Dear Mr. King:

Puget Sound Energy, Inc. (“PSE”) hereby submits proposed revisions to its natural gas Schedule No. 1, Tax Adjustment schedule. This filing, pursuant to RCW 80.28.060 and Chapter 480-80 WAC, proposes changes to the following natural gas tariff sheets:

WN U-2, (Natural Gas Tariff):

10th Revision of Sheet No. 101-C – Schedule No. 1, Tax Adjustment (Continued)

5th Revision of Sheet No. 101-D – Schedule No. 1, Tax Adjustment (Continued)

The primary purpose of this filing is to incorporate changes to allow for pass through of the exemption from state utility tax as provided by RCW 82.16.310. This filing also removes a tax assessment rate since that rate recently expired.

RCW 82.16.310 was enacted to allow an exemption from the state utility tax for natural gas service that is either sold as compressed or liquefied natural gas (“CNG” or “LNG”) or for natural gas service where the customer then produces CNG or LNG. In both situations the CNG or LNG must be sold for, or used as, transportation fuel. RCW 82.16.310 becomes effective on July 1, 2015. PSE currently provides natural gas service to several customers who then compress the natural gas for use or resale as transportation fuel and this filing will allow PSE to pass through the benefits of this exemption to those customers following compliance with the provisions of RCW 82.16.310.

The tariff sheets described herein reflect an issue date of June 8, 2015, and an effective date of July 10, 2015. Posting of proposed tariff changes, as required by WAC 480-90-193, are being made by posting the proposed tariff sheet on the PSE web site immediately prior to or coincident with the date of this transmittal letter. Publication is not required by WAC 480-90-194 as this filing does not increase rates or restrict access to services.

Please contact Lynn Logen at (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. ffitch, Public Counsel

Sheree Carson, Perkins Coie