PSE_letterhead

February 2, 2016

Mr. Steven V. King

Executive Director and Secretary

Washington Utilities and Transportation Commission

P.O. Box 47250

Olympia, WA 98504-7250

RE: Natural Gas Line Extension Cost Study (Filed Electronically)

Dear Mr. King:

In accordance with the 2003 line extension collaborative agreement, Puget Sound Energy (“PSE”) conducted its 2015 annual review of the cost basis for natural gas extensions for the 12-month period ending December 31, 2014. The results of the natural gas cost study are provided herewith as an informational filing.

Please contact Mei Cass at (425) 462-3800 or [mei.cass@pse.com](mailto:mei.cass@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

Enclosure

cc: Simon J. ffitch, Public Counsel

Sheree Carson, Perkins Coie