

April 15, 2015

Mr. Steven V. King

Executive Director and Secretary

Washington Utilities and Transportation Commission

P.O. Box 47250

Olympia, Washington 98504-7250

**RE:** Docket No. UE-150489 (Advice No. 2015-05) - **Do Not Redocket**

Substitute Tariff Filing – Filed Electronically

Dear Mr. King:

Puget Sound Energy, Inc. (“PSE”) hereby submits in connection with Docket No. UE-150489, the following substitute tariff sheets to replace the tariff sheets accompanying PSE’s March 26, 2015, filing which was submitted under PSE’s Advice No. 2015-05. This substitute filing is pursuant to RCW 80.28.060 and Chapter 480-80 WAC and includes the following portion of the PSE’s WN U-60, Tariff G for electric service:

2nd Revision of Sheet No. 140-B - Property Tax Tracker (Continued)

2nd Revision of Sheet No. 140-C - Property Tax Tracker (Continued)

2nd Revision of Sheet No. 140-D - Property Tax Tracker (Continued)

2nd Revision of Sheet No. 140-E - Property Tax Tracker (Continued)

2nd Revision of Sheet No. 140-F - Property Tax Tracker (Continued)

2nd Revision of Sheet No. 140-G - Property Tax Tracker (Continued)

2nd Revision of Sheet No. 140-H - Property Tax Tracker (Continued)

2nd Revision of Sheet No. 140-I - Property Tax Tracker (Continued)

2nd Revision of Sheet No. 140-J - Property Tax Tracker (Continued)

1st Revision of Sheet No. 140-K - Property Tax Tracker (Continued)

1st Revision of Sheet No. 140-L - Property Tax Tracker (Continued)

1st Revision of Sheet No. 140-M - Property Tax Tracker (Continued)

1st Revision of Sheet No. 140-N - Property Tax Tracker (Continued)

1st Revision of Sheet No. 140-O - Property Tax Tracker (Continued)

The cover letter in PSE’s initial filing in this Docket No. UE-150489 included a description of the verbal agreement between PSE and Commission Staff to adjust the timing of the filing in the Property Tax Tracker. That adjustment included an initial filing a minimum of 30 days prior to the May 1 effective date that reflected an estimate of the current year taxes followed by a subsequent filing that would be made as close to April 15th as possible that would update the current year estimates to actual amounts. This substitute filing is that subsequent filing.

The purpose of this substitute tariff filing is to update current year property taxes from estimated to actual amounts and to update the affected rates as agreed to with Commission Staff. The effective date of the proposed tariff rates remains May 1, 2015, as proposed in the initial filing and in the property tax tracker mechanism. Work papers reflecting the update from estimated taxes to actual taxes are enclosed. The impact of this substitute filing on the typical residential customer using 1,000 kWh per month is to decrease the average bill by $0.10 per month relative to the initial filing in this docket. Relative to current rates, the average bill would increase by $0.34 per month.

This substitution is provided for in WAC 480-80-111(a) as the revisions address concerns of the Commission with the timing of the filing of the tariff sheets. The tariff sheets described herein reflect the original issue dates of March 26, 2015, and the original effective dates of May 1, 2015.

Please contact Julie Waltari by telephone at (425) 456-2945 or by email at julie.waltari@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

Enclosures

cc: Sheree Carson, Perkins Coie

 Simon ffitch, Public Counsel