Puget Sound Energy P.O. Box 97034 Bellevue, WA 98009-9734 PSE com

December 9, 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-152231 (Advice No. 2015-32) - Do Not Redocket

Substitute Tariff Filing – Filed Electronically

Dear Mr. King:

Puget Sound Energy ("PSE") hereby submits in connection with Docket No. UE-152231, the following tariff sheets to replace the tariff sheets accompanying PSE's November 18, 2015, filing which was submitted under PSE's Advice No. 2015-32. This substitute filing is pursuant to RCW 80.28.060 and Chapter 480-80 WAC and includes the following portion of the Company's WN U-60, Tariff G for electric service:

7 th Revision of Sheet No. 132	- Schedule 132 - Merger Rate Credit
7 th Revision of Sheet No. 132-A	- Schedule 132 – Merger Rate Credit (Continued)
8 th Revision of Sheet No. 132-B	- Schedule 132 — Merger Rate Credit (Continued)
8 th Revision of Sheet No. 132-C	- Schedule 132 – Merger Rate Credit (Continued)
8 th Revision of Sheet No. 132-D	- Schedule 132 — Merger Rate Credit (Continued)
8 th Revision of Sheet No. 132-E	- Schedule 132 – Merger Rate Credit (Continued)
4 th Revision of Sheet No. 132-F	- Schedule 132 - Merger Rate Credit (Continued)
3 rd Revision of Sheet No. 132-G	- Schedule 132 - Merger Rate Credit (Continued)

The purpose of this substitute tariff filing is to replace "Puget Sound Energy, Inc." in the bottom portion of the tariff sheets with "Puget Sound Energy". This substitution is provided for in WAC 480-80-111(b) as the revision does not increase the rates reflected in the pending tariff sheets.

Please contact Lynn Logen at (425) 462-3872 or at lynn.logen@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: Sheree Carson, Perkins Coie

Simon ffitch, Public Counsel