March 02, 2016

Mr. Steven V. King

Executive Director and Secretary

Washington Utilities and Transportation Commission

1300 S. Evergreen Park Drive SW

P.O. Box 47250

Olympia, WA 98504-7250

**RE**: Docket Nos. UE-160200 & UG-160201 - **Do Not Redocket**

 Puget Sound Energy Quarterly Reports

Dear Mr. King,

In accordance with the rules and regulations governing accounting for public service companies as set forth in Chapters 480-90-275 and 480-100-275 WAC, the Company is submitting herewith its non-confidential Quarterly Reports for the period ending December 31, 2015. The preliminary confidential reports were sent to your office on February 11. The report contains each of the three monthly balances and the latest twelve months’ ending balance for all accounts. The materials being submitted also include an allocated rate base, average number of customers, and total unit sales per customer class.

Please contact me at (425) 456-2105 should you have any questions.

Sincerely,

Susan E. Free

Manager, Revenue Requirement

Enclosure

Cc: Thomas Schooley Assistant Director, Energy Regulation