



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

September 12, 2012

Mr. David Danner, Executive Director and Secretary
Washington Utilities and Transportation Commission
P.O. Box 47250
Olympia, Washington 98504-7250

RE: Docket No. UE-121439 (Advice No. 2012-27) - **Do Not Redocket**
Substitute Tariff Filing – Filed Electronically

Dear Mr. Danner:

Puget Sound Energy, Inc. (“PSE” or the “Company”) hereby submits in connection with Docket No. UE-121439, the following substitute tariff sheet to replace the tariff sheet filed on August 31, 2012, under the Company’s Advice No. 2012-27. 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.

15th Revision of Sheet No. 81-b – Tax Adjustment (Continued)

The purpose of this filing is to respond to Commission Staff’s position that the requested rate should not reflect the inclusion of costs due to PSE not adjusting rates for the impact of Bellingham city taxes from February 7, 2012 to August 3, 2012 since the Company could have adjusted rates on February 7, 2012 following the rejection of PSE’s appeal to the Supreme Court. This substitution is provided for in WAC 480-80-111 as it does not contain any changes to terms or conditions already in effect or increase rates. The tariff sheet described herein reflects the original issue date of August 31, 2012, and the original effective date of October 1, 2012.

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) 462-3495.

Very truly yours,

For Lynn F. Logen, Tariff Consultant
Tom DeBoer
Director, Federal & State Regulatory Affairs

Enclosure

cc: Sheree Carson, Perkins Coie
Simon ffitich, Public Counsel