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

December 3, 2012

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

RE: Docket No. UG-121896(Advice No. 2012-40) - Do Not Redocket

Substitute Tariff Filing – Filed Electronically

Dear Mr. Danner:

Puget Sound Energy, Inc. (the "Company" or "PSE") hereby submits, in connection with Docket No. UG-121896, the following substitute tariff sheet to replace the tariff sheet filed on November 30, 2012, under the Company's Advice No. 2012-40. 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-2 tariff for natural gas service.

5th Revision of Sheet No. 1132-A - Schedule 132 – Merger Rate Credit (Continued)

The purpose of this filing is to correct a scrivener's error in the tariff sheet revision number.

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 November 30, 2012, and the original effective date of January 1, 2013.

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,

Tam Di Boy

Tom DeBoer

Director, Federal & State Regulatory Affairs

Enclosure

cc: Sheree Carson, Perkins Coie

Simon ffitch, Public Counsel