Puget Sound Energy RO. Bax 97034 Ballevue, WA 98009-9734 PSE.com

May 25, 2011

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

Re: Docket No. UE-110821 (Advice No. 2011-13)

Substitute Electric Tariff Sheet - Do Not Redocket - Filed Electronically

Dear Mr. Danner:

Puget Sound Energy, Inc. (the "Company" or "PSE") hereby submits, in connection with Docket No. UE-110821, the following substitute tariff sheet to replace the tariff sheet filed on May 4, 2011, under the Company's Advice No. 2011-13. 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 for electric service.

Ninetieth Revision of Sheet No. 81-a – Schedule 81, Tax Adjustment

The purpose of this filing is to make the date in the "Rate Eff. Date" column of the tariff sheet consistent with the anticipated filing effective date as communicated by Commission Staff of May 27, 2011. This substitute tariff sheet does not increase the rates contained in the pending tariff sheet, therefore, substitution should be allowed as provided in WAC 480-80-111(1)(a) and (b).

Please contact Julie Waltari at julie.waltari@pse.com or (425) 456-2945 for additional information about this filing. If you have any other questions please contact me at (425) 462-3495.

Very truly yours,

E- E- Exact
Manager, Regulatory Initiatives & Tariffs
For Tom DeBoer

Director, Federal & State Regulatory Affairs

Enclosure

cc: Simon J. ffitch, Public Counsel Sheree Carson, Perkins Coie