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

March 24, 2014

Mr. Steven V. King Executive Director and Secretary Washington Utilities and Transportation Commission P.O. Box 47250 Olympia, Washington 98504-7250

RE:

Docket No. UG-140197 (Advice No. 2014-05) - Do Not Redocket

Substitute Tariff Filing – Filed Electronically

Dear Mr. King:

Puget Sound Energy, Inc. ("PSE") hereby submits in connection with Docket No. UG-140197, the following substitute tariff sheet to replace one of the tariff sheets accompanying the Company's February 6, 2014, filing which was submitted under PSE's Advice No. 2014-05. 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.

| | * | |
|----------|-----------------|--|
| Original | Sheet No. 101-E | Natural Gas Schedule No. 1, Tax Adjustment |

The purpose of this filing is to include a footnote indicating that information had been moved from Sheet 101-D.

This substitution is provided for in WAC 480-80-111(a) as there are no material changes to the terms and conditions to the pending tariff sheet. The tariff sheet described herein reflects the original issue date of February 6, 2014 and the original effective date of April 1, 2014.

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

Enclosures

cc:

Sheree Carson, Perkins Coie Simon ffitch, Public Counsel