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

March 23, 2009

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

RE:

Docket No. UE-090314 (Advice No. 2009-07)

Substitute Cover Letter - Do Not Redocket - Filed Electronically

Dear Mr. Danner:

Puget Sound Energy, Inc. (the "Company" or "PSE") hereby submits, in connection with Docket No. UE-090314, a substitute cover letter to replace the cover letter that accompanied the February 27, 2009 filing under the Company's Advice No. 2009-07. This substitution is to provide more clarity and detail regarding the true-up of actual costs and actual collections over the past year as was noted in the original advice cover letter, and how the effect of the annual true-up process resulted in a net rate decrease.

This substitution does not affect the tariff sheets or the work papers included with the Company's February 27, 2009 filing. Therefore, substitution should be allowed as provided in WAC 480-80-111(1) (a).

Please contact Lynn Logen at (425) 462-3872 for additional information about this filing. If you have any other questions please contact me at (425) 462-3495.

Very truly yours,

⁽Tom DeBoer

Director, Federal & State Regulatory Affairs

Enclosure

cc:

Simon J. ffitch, Public Counsel

Sheree Strom Carson, Perkins Coie