



March 21, 2011

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

Re: Docket No. UG-110242 (Advice No. 2011-01)  
Substitute Natural Gas 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. UG-110242, the following substitute tariff sheet to replace the tariff sheet filed on February 4, 2011, under the Company’s Advice No. 2011-01. 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. 1137-B – Carbon Offset Pilot (Continued)

The purpose of this substitute filing is solely to clarify cost recovery of the proposed program and does not increase rates. The changes were also made in agreement with Commission staff and therefore substitution should be allowed as provided in WAC 480-80-111(1)(a) and (b).

Please contact Julie Waltari at (425)456-2945 for additional information about this substitution. If you have any other questions, please contact me at (425) 462-3495.

Very truly yours,

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

Enclosures

cc: Simon J. ffitich  
Sheree Carson