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March 18, 2011

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

**Re: Advice No. 2011-08 – Docket No. UG-101644 – DO NOT REDOCKET
Natural Gas Tariff Compliance Filing - Filed Electronically and by Overnight Mail**

Dear Mr. Danner:

Pursuant to RCW 80.28.060, WAC 480-80-101 and -105, and WAC 480-07-880 and -883, enclosed are an original and nine copies of the following revised tariff sheets:

WN U-2 - (Natural Gas Tariff):

9 th Revision	Sheet No. 116-A	General Gas Lighting and Street Lighting Service (Optional) (Continued)
53 rd Revision	Sheet No. 123	Residential General Service
49 th Revision	Sheet No. 131	Commercial and Industrial General Service
3 rd Revision	Sheet No. 131T	Distribution System Transportation Service (Firm-Commercial and Industrial)
55 th Revision	Sheet No. 141	Large Volume High Load Factor Gas Service (Optional)
3 rd Revision	Sheet No. 141T	Distribution System Transportation Service (Firm-Large Volume High Load Factor)
3 rd Revision	Sheet No. 141T-A	Distribution System Transportation Service (Firm-Large Volume High Load Factor) (Continued)
9 th Revision	Sheet No. 153-B	Propane Service (Continued)
22 nd Revision	Sheet No. 171	Residential Water Heater Rental Service
23 rd Revision	Sheet No. 172	Large Volume Water Heater Rental Service
17 th Revision	Sheet No. 174	Gas Conversion Burner Rental Service
16 th Revision	Sheet No. 185-C	Interruptible Gas Service with Firm Option (Continued)
18 th Revision	Sheet No. 185-D	Interruptible Gas Service with Firm Option (Continued)
3 rd Revision	Sheet No. 185T	Distribution System Transportation Service (Interruptible with Firm Option)
16 th Revision	Sheet No. 186-C	Limited Interruptible Gas Service with Firm Option (Optional) (Continued)
15 th Revision	Sheet No. 186-D	Limited Interruptible Gas Service with Firm Option (Optional) (Continued)
3 rd Revision	Sheet No. 186T	Distribution System Transportation Service (Interruptible with Firm Option)

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2 nd Revision	Sheet No. 186T-A	Distribution System Transportation Service (Interruptible with Firm Option) (Continued)
17 th Revision	Sheet No. 187-D	Non-Exclusive Interruptible Gas Service w/ Firm Option (Continued)
3 rd Revision	Sheet No. 187T	Distribution System Transportation Service (Non-Exclusive Interruptible with Firm Option)
2 nd Revision	Sheet No. 187T-A	Distribution System Transportation Service (Non-Exclusive Interruptible with Firm Option) (Continued)

The purpose of this filing is to comply with the Commission's Final Order Approving And Adopting Settlement Agreement in Docket No. UG-101644 (the "Order").

In accordance with the Order, the enclosed natural gas tariff filing is based on a revenue deficiency of \$19,000,000 or an overall increase in natural gas rates of 1.8% over rates currently in effect. As required by WAC 480-07-883(2) a copy of this filing has been served on each party to this proceeding. Work papers that demonstrate the derivation of the rates proposed to be changed by the enclosed tariff sheets are attached herewith in electronic format.

The attached revised natural gas tariff sheets reflect the form and rates authorized in the Order. The revised tariff sheets described herein reflect issue dates of March 18, 2011, and effective dates of April 1, 2011 by authority of the Washington Utilities and Transportation Commission in Docket No. UG-101644.

Posting of proposed tariff changes, as required by WAC 480-90-193, is being made by posting the proposed tariff sheets on the PSE web site immediately prior to or coincident with the date of this transmittal letter.

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,



Tom DeBoer
Director, Federal & State Regulatory Affairs

Enclosures

cc:

Sheree Carson
Service List (UG-101644)