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

April 5, 2010

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

RE: Docket Nos. UE-090704 and UG-090705 (Consolidated)

Compliance Filing

Advice No. 2010-10 - Natural Gas Tariff Filing

Dear Mr. Danner:

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

WN U-2, Natural Gas Service (Advice No. 2010-10):

5 th Revision	Sheet No. 3-C	Index (Continued)	
7 th Revision	Sheet No. 116-A	General Gas Lighting and Street Lighting Service (Optional) (Continued)	
52 nd Revision	Sheet No. 123	Residential General Service	
48 th Revision	Sheet No. 131	Commercial and Industrial General Service	
1 st Revision	Sheet No. 131T	Distribution System Transportation Service (Firm-Commercial and Industrial)	
54 th Revision	Sheet No. 141	Large Volume High Load Factor Gas Service (Optional)	
1 st Revision	Sheet No. 141T	Distribution System Transportation Service (Firm-Large Volume High Load Factor)	
1 st Revision	Sheet No. 141T-A	Distribution System Transportation Service (Firm-Large Volume High Load Factor) (Continued)	
8 th Revision	Sheet No. 153-B	Propane Service (Continued)	
21 st Revision	Sheet No. 171	Residential Water Heater Rental Service	
22 nd Revision	Sheet No. 172	Large Volume Water Heater Rental Service	
16 th Revision	Sheet No. 174	Gas Conversion Burner Rental Service	
15 th Revision	Sheet No. 185-C	Interruptible Gas Service with Firm Option (Continued)	
16 th Revision	Sheet No. 185-D	Interruptible Gas Service with Firm Option (Continued)	
1 st Revision	Sheet No. 185T	Distribution System Transportation Service (Interruptible with Firm Option)	
15 th Revision	Sheet No. 186-C	Limited Interruptible Gas Service with Firm Option (Optional) (Cont.)	
14 th Revision	Sheet No. 186-D	Limited Interruptible Gas Service with Firm Option (Optional) (Cont.)	

1 st Revision	Sheet No. 186T	Distribution System Transportation Service (Interruptible with Firm Option)	
16 th Revision	Sheet No. 187-D	Non-Exclusive Interruptible Gas Service w/ Firm Option (Cont.)	
1 st Revision	Sheet No. 187T	Distribution System Transportation Service (Non-Exclusive	
		Interruptible with Firm Option)	

The purpose of this filing is to comply with the portion of the Commission's Order No. 11, Rejecting Tariff Sheets; Authorizing and Requiring Compliance Filing, in consolidated Docket Nos. UE-090704 and UG-090705 (the "Order") that address natural gas rates. Puget Sound Energy Inc. (the "Company") will submit a separate filing of its electric tariff sheets in compliance with the Order following additional discussions with Commission Staff and other parties in the above dockets. The attached revised natural gas tariff sheets reflect the form and rates authorized in the Order.

As required by WAC 480-07-883(2) a copy of this filing has been served on each party to this proceeding.

The enclosed revised tariff sheets reflect issue dates of April 5, 2010, and effective dates of April 8, 2010 and the enclosed and effective dates of May 1, 2010 by authority of the Washington Utilities and Transportation Commission in Docket Nos. UE-090704 and UG-090705 (Consolidated). Work papers that demonstrate the derivation of the rates proposed to be changed by the enclosed tariff sheets are attached herewith in electronic format. In accordance with the Order, the enclosed natural gas tariff filing is based on a revenue deficiency of \$10,149,229 or an overall increase in natural gas rates of 0.8% over rates in effect at the time Docket Nos. UE-090704 and UG-090705 were filed with the Commission.

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 DeBoor

Tom DeBoer

Director, Federal & State Regulatory Affairs

Enclosures

cc:

Sheree Carson, Perkins Coie Service List

CERTIFICATE OF SERVICE

DOCKET NOS. UE-090704 AND UG-090705

I hereby certify that I have this day served the foregoing, in accordance with WAC 480-07-150(6)(c), to the following persons via overnight mail:

Commission Staff: (HC)	Public Counsel: (HC)
Robert D. Cedarbaum & Mike Fassio	Simon J. ffitch & Sarah Shifley
1400 S. Evergreen Park Dr. S.W.	Public Counsel Section
P.O. Box 40128	Office of Attorney General
Olympia, WA 98504-0128	800 Fifth Avenue, Suite 2000
	Seattle, WA 98104-3188
Attorneys for ICNU: (C)	Attorneys for Kroger: (HC)
S. Bradley Van Cleve & Irion Sanger	Mike L. Kurtz & Kurt J. Boehm
Davison Van Cleve PC	Boehm, Kurtz and Lowry
333 SW Taylor, Ste 400	36 East Seventh St., Suite 1510
Portland, OR 97204	Cincinnati, OH 45202
NWIGU: (C)	Attorneys for NWIGU: (C)
Paula E. Pyron	Chad Stokes & Tommy A. Brooks
Northwest Industrial Gas Users	Cable Huston Benedict Haagensen & Lloyd LLP
4113 Wolf Berry Court	1001 SW Fifth Avenue, Suite 2000
Lake Oswego, OR 97035-1827	Portland, OR 97204-1136
Attorneys for FEA: (HC)	NWEC: (HC)
Norman Furuta	Danielle Dixon & David Johnson
Associate Counsel	811 1st Avenue, Suite 305
Department of the Navy	Seattle, WA 98104
1455 Market Street, Suite 1744	
San Francisco, CA. 94103-1399	
Attorneys for Seattle Steam: (C)	Attorneys for Cost Management Services: (HC)
Elaine Spencer	John A. Cameron
Graham & Dunn	Davis Wright Tremaine
Pier 70	1300 SW Fifth Avenue, Suite 2300
2801 Alaskan Way, Suite 300	Portland, OR 97201
Seattle, WA 98121-1128	
Attorneys for Energy Project: (HC)	Attorneys for Nucor Steel: (HC)
Ronald L. Roseman	Damon Xenopolous & Shaun Mohler
Attorney at Law	Brickfield Burchette Ritts & Stone
2011 – 14th Avenue East	1025 Thomas Jefferson St. NW
Seattle, WA 98112	8th Floor, West Tower
	Washington, D.C. 20007

Dated at Bellevue, Washington, this 5th day of April 2010.

Deb Sifferman, Case Coordinator Compliance Analyst

Rates & Regulatory Affairs Puget Sound Energy, Inc.