

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

March 9, 2009

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

Re: Advice No. 2009-09

Natural Gas Tariff Filing - Filed Electronically

Dear Mr. Danner:

Pursuant to RCW 80.28.060 and WAC 480-80-101 and WAC 480-80-105(1)(c), please find enclosed for filing the following proposed revision to the WN U-2 Tariff for natural gas service of Puget Sound Energy (the "Company"):

109th Revision of Sheet No. 101 – Schedule No. 1, Tax Adjustment 14th Revision of Sheet No. 101-B – Schedule No. 1, Tax Adjustment (Continued)

The purpose of this filing is to incorporate the effect of municipal tax within the Cities of Buckley and Eatonville (the "Cities"). A copy of the municipal code for each City is enclosed. They reflect a six percent municipal tax for both Cities.

There are currently no natural gas customers served by the Company within the city limits of Buckley or Eatonville. Therefore the Company does not estimate an increase in gross revenue as a result of this filing.

This filing also makes a housekeeping change to Sheet No. 101-B, to remove expired tax rates.

The tariff sheets described herein reflect an issue date of March 9, 2009, and an effective date of April 9, 2009. Notice of proposed tariff changes, as required by law and the Commission's rules and regulations, is being given to the public immediately prior to or coincident with the date of this transmittal letter through web, telephone and mail access in accordance with WAC 480-90-193.

Please contact Julie Waltari at julie.waltari@pse.com or (425) 456-2945 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: Simon J. ffitch, Public Counsel Sheree Carson, Perkins Coie