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

September 18, 2009

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

Re: Advice No. 2009-22

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"):

15th Revision of Sheet No. 101-B - Schedule No. 1, Tax Adjustment (Continued)

The purpose of this filing is to incorporate the effect of changes to the municipal tax within the City of Yelm (the "City"). A copy of the approved City ordinance, Ordinance No. 909 is enclosed.

The change imposed by the enclosed ordinance is an increase to six percent from the current four percent city tax rate. The Company estimates the resulting annualized increase in gross revenues from gas operations and corresponding increase in taxes due to be \$48,045.

The tariff sheet described herein reflects an issue date of September 18, 2009, and an effective date of October 20, 2009. Posting of proposed tariff changes, as required by law and the Commission's rules and regulations, is being completed 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. Pursuant to WAC 480-90-195 notice to customers will be provided in the first billing after the tariff revision becomes effective; the gas customers within the City will receive notification in the form of a bill message.

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 Di Boy

Tom DeBoer

Director, Federal & State Regulatory Affairs

Enclosures

cc: Simon J. ffitch, Public Counsel Sheree Carson, Perkins Coie