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PUGET SOUND ENERGY The Energy To Do Great Things Puget Sound Energy, Inc. P.O. Box 97034 Bellevue, WA 98009-9734

April 23, 2010

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

RE: <u>Advice No. 2010-13 – Electric Tariff Filing – Filed Electronically</u>

Dear Mr. Danner:

Pursuant to RCW 80.28.060, WAC 480-80-101 and -105 please find enclosed for filing the following proposed revisions to the WN U-60, Tariff G for electric service of Puget Sound Energy, Inc. (the "Company" or "PSE"):

WN U-60, Tariff G, Electric Service:

10th Revision of Sheet No. 87 - Schedule 87: Income Tax Rider-Contributions in Aid of Construction

The revised tariff sheet No. 87 sets forth proposed updates to the rates in Schedule 87: Income Tax Rider-Contributions in Aid of Construction. The purpose of this tariff change is to reflect the overall rate of return and capital structure approved by the Washington Utilities and Transportation Commission (the "Commission") in PSE's last general rate case, Docket Nos. UE-090704 and UG-090705 (Consolidated). The work paper supporting the proposed revision is enclosed. A revised tariff sheet regarding the natural gas service income tax rider, Rule 28, is also being filed at this time under Advice No. 2010-14.

The tariff sheet described herein reflects an issue date of April 23, 2010, and an effective date of June 1, 2010. Posting of proposed tariff change, 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 480-100-193. Pursuant to WAC 480-100-195(3) notice to customers will be provided in accordance with the method that the Company posts its tariffs as required by WAC 480-100-193.

Please contact Mei Cass at (425) 462-3800 or Lynn Logen at (425) 462-3872 for additional information about this filing. If you have any other questions please contact me at (425) 462-3495.

/ truly yours

Director, Federal & State Regulatory Affairs

Enclosure

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