



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: Advice No. 2010-14 – Natural Gas Tariff Filing – Filed Electronically

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-2, tariff for natural gas service of Puget Sound Energy, Inc. (the “Company” or “PSE”):

4th Revision of Sheet No. 42 - Rule No. 28: Income Tax Rider-Contributions in Aid of Construction
4th Revision of Sheet No. 107-G – Natural Gas Schedule No. 7: Facilities Extension Standards (Continued)

The purpose of this filing is to update certain tariff amounts that were impacted by Order 11, Rejecting Tariff Sheets; Authorizing and Requiring Compliance Filing in Docket Nos. UE-090704 and UG-090705 (Consolidated) (the “Order”) issued by the Washington Utilities and Transportation Commission (“UTC”) in PSE’s last general rate case.

The revised tariff sheet No. 42 sets forth proposed updates to the rates in Rule 28: 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 UTC in the Order. The work paper supporting the proposed revision is enclosed. A revised tariff sheet regarding the electric service income tax rider, Schedule 87, is also being filed at this time under Advice No. 2010-13.

The revised Sheet No. 107-F is adjusted to reflect changes in the standard operation and maintenance costs reflected by the Order that are used for input into the Facilities Investment Analysis. A supporting work paper is enclosed.

The tariff sheets described herein reflect an issue date of April 23, 2010, and effective dates of June 1, 2010. 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. As these changes in Sheet No. 42 result in a decrease in charges to customers Pursuant to WAC 480-90-195(3) notice to customers will be provided in accordance with the method that the Company posts its tariffs as required by WAC 480-90-193. The changes in Sheet No. 107-G may result in increased costs to some customers for natural gas facilities extensions but each

customer is provided notice through a quoted cost prior to incurring the charge, therefore notice will be provided to each customer through the cost quote.

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.

Very truly yours,



Lynn F. Logen

Tariff Consultant

For Tom DeBoer

Director, Federal & State Regulatory Affairs,

Enclosure

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