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

November 5, 2008

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

Filed Electronically and via Overnight Mail

Re: Petition of Puget Sound Energy, Inc. For an Accounting Order
(Related to Deferral and Recovery of Interest Due the Internal
Revenue Service for Tax Years 2001 to 2006 Along with Carrying
Costs Incurred in Connection with the Interest Due)

Dear Mr. Danner:

Enclosed are an original and twelve copies of the Petition of Puget Sound Energy, Inc. ("PSE") For an Accounting Order Authorizing Deferral and Recovery of Interest Due the Internal Revenue Service for Tax Years 2001 to 2006 Along with Carrying Costs Incurred in Connection with the Interest Due.

This petition is being submitted via the Washington Utilities and Transportation Commission's Records Center Web Portal electronic-filing system and by overnight mail

If you have any questions regarding this filing, please contact me at (425) 456-2797.

Very truly yours,

Karl R. Karzmar

Director, Regulatory Relations

Enclosures

cc: B

Bob Cedarbaum Simon ffitch