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

October 4, 2010

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

Re:

Docket No. UG-101643

Substitute Tariff Sheet - Do Not Redocket - Filed Electronically

Advice No. 2010-24 – Natural Gas Tariff Filing

Dear Mr. Danner:

Puget Sound Energy, Inc. (the "Company" or "PSE") hereby submits, in connection with Docket No. UG-101643, the following substitute tariff sheet to replace that tariff sheet filed on October 1, 2010, under the Company's Advice No. 2010-24. This substitute filing is pursuant to RCW 80.28.060 and Chapter 480-80 WAC and includes the following portion of the Company's tariff for natural gas service.

WN U-2 (Natural Gas Tariff)

36th Revision of Sheet No. 1106 – Supplemental Schedule No. 106 – Deferred Account Adjustment

The purpose of this filing is to provide a substitute tariff sheet which removes a reference to Sheet No. 1106-A. PSE proposed to cancel Sheet No. 1106-A in its October 1, 2010 filing. There are no other changes to this sheet.

The enclosed substitute tariff sheet reflects an issue date of October 1, 2010, and an effective date of November 1, 2010. This substitute tariff sheet does not increase the rates contained in the pending tariff sheet, therefore, substitution should be allowed as provided in WAC 480-80-111(1)(b).

Questions regarding this filing can be directed to Julie Waltari at (425) 456-2945. If you have any other questions, or if I can be of any assistance, please contact me at (425) 462-3495.

Sincerely,

Tom DeBoer

Director, Federal & State Regulatory Affairs

Enclosures

cc:

Simon J. ffitch

Paula Pyron

Sheree Carson