



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

November 5, 2010

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

RE: Docket No. UE-101767 (Advice No. 2010-27)
Substitute Electric Tariff Sheets – **Do Not Redocket** - Filed Electronically

Dear Mr. Danner:

Puget Sound Energy, Inc. (the “Company” or “PSE”) hereby submits, in connection with Docket No. UE-101767, the following substitute tariff sheets to replace the tariff sheets filed on October 29, 2010 under the Company’s Advice No. 2010-27. This substitute filing is pursuant to RCW 80.28.060 and Chapter 480-80 WAC and includes the following portion of the Company’s WN U-60 tariff G for electric service:

- 38th Revision of Sheet No. 2-a – Index To Rate Schedules (Continued)
- 5th Revision of Sheet No. 95-f – Schedule 95A – Federal Incentive Tracker
- 5th Revision of Sheet No. 95-g – Schedule 95A – Federal Incentive Tracker (Continued)
- 6th Revision of Sheet No. 95-h – Schedule 95A – Federal Incentive Tracker (Continued)
- 6th Revision of Sheet No. 95-i – Schedule 95A – Federal Incentive Tracker (Continued)
- 5th Revision of Sheet No. 95-j – Schedule 95A – Federal Incentive Tracker (Continued)
- 5th Revision of Sheet No. 95-k – Schedule 95A – Federal Incentive Tracker (Continued)

The purpose of this filing is to provide substitute tariff sheets reflecting changes to rates due to adding the gross up for federal income tax, the addition of a new section titled “Timing of Filing of Revisions” and minor changes to the applicability, purpose, basis and adjustments sections following discussions with and at the request of the Commission’s staff. All sheets included in Advice 2010-27 are being substituted, even through there are no changes to Sheet 2-a.

The enclosed substitute tariff sheets reflect issue dates of October 29, 2010 and effective dates of January 1, 2011. These substitute tariff sheets do not increase the rates contained in the pending tariff sheets, and the changes were made to address Commission Staff’s concerns with the filing, therefore, substitution should be allowed as provided in WAC 480-80-111(1)(a) and (b).

Please contact 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

Enclosures

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