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December 3, 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-101943 (Advice No. 2010-32) Substitute Natural Gas Tariff Sheet <u>– Do Not Redocket -</u> Filed Electronically

Dear Mr. Danner:

Puget Sound Energy, Inc. (the "Company" or "PSE") hereby submits, in connection with Docket No. UG-101943, the following substitute tariff sheet to replace the tariff sheet filed on December 1, 2010, under the Company's Advice No. 2010-32. 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-2 tariff for natural gas service.

11<sup>th</sup> Revision of Sheet No. 1207 - Natural Gas Energy Efficiency Programs-Energy Education

The purpose of this filing is to correct the revision number on the above tariff sheet. The tariff sheet was described with the correct revision number in the transmittal letter, but the correct revision number was not reflected on the proposed revised tariff sheet enclosed in the filing.

The substitute tariff sheet described herein reflects an issue date of December 1, 2010, and an effective date of January 1, 2011. This substitute tariff sheet does not increase the rates contained in the pending tariff sheet, and the changes were made to address Commission 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 substitution. If you have any other questions please contact me at (425) 462-3495.

Lynn F. Logen, Tariff Consultant Tom DeBoer

Director, Federal & State Regulatory Affairs

Enclosure cc: Simon J. ffitch Paula Pyron Sheree Carson