



March 1, 2011

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

Re: Docket No. UG-110242 (Advice No. 2011-01)
Substitute Natural Gas 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. UG-110242, the following substitute tariff sheets to replace the tariff sheets filed on February 4, 2011, under the Company’s Advice No. 2011-01. 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.

- 31st Revision of Sheet No. 4 – Natural Gas Tariff Index (Continued)
- 34th Revision of Sheet No. 1101 – Supplemental Schedule No. 101 – Gas Cost Rates
- 37th Revision of Sheet No. 1106 – Supplemental Schedule No. 106 – Deferred Account Adjustment
- Original Sheet No. 1137 – Carbon Offset Pilot
- Original Sheet No. 1137-A – Carbon Offset Pilot (Continued)
- Original Sheet No. 1137-B – Carbon Offset Pilot (Continued)

The purpose of this filing is to extend the effective date on the above tariff sheets. The substitute tariff sheets described herein reflect an issue date of February 4, 2011, and an effective date of March 25, 2011. These substitute tariff sheets do 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 Julie Waltari at (425)456-2945 for additional information about this substitution. If you have any other questions, please contact me at (425) 462-3495.

Very truly yours,


for Lynn F. Logen, Tariff Consultant
Tom DeBoer
Director, Federal & State Regulatory Affairs

Enclosures

cc: Simon J. ffitich
Sheree Carson