



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

**VIA FACSIMILE AND U.S. MAIL**

February 8, 2007

Mr. James W. Eldredge  
Vice President, Corporate Secretary and Chief Accounting Officer  
Puget Energy, Inc.  
10885 NE 4<sup>th</sup> Street, Suite 1200  
Bellevue, Washington 98004-5591

**Re: Puget Energy, Inc.  
Puget Sound Energy, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2005  
Filed February 28, 2006  
Forms 10-Q for Fiscal Quarters Ended  
March 31, 2006, June 30, 2006 and September 30, 2006  
File Nos. 1-16305 and 1-4393**

Dear Mr. Eldredge:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William Thompson  
Branch Chief