

Mail Stop 3561

October 29, 2009

Stephen P. Reynolds
Chief Executive Officer
Puget Energy, Inc.
Puget Sound Energy, Inc.
A Washington Corporation
10885 NE 4th Street, Suite 1200
Bellevue, Washington 98004-5591

**Re: Puget Energy, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 4, 2009
File No. 001-16305**

**Puget Sound Energy, Inc.
Form 10-K for Fiscal Year Ended December 31, 2008
Filed March 4, 2009
File No. 001-04393**

Mr. Reynolds:

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

Sincerely,

H. Christopher Owings
Assistant Director