



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 4th 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