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January 12, 2018

***Filed Via Web Portal***

Mr. Steven V. King  
Executive Director and Secretary  
Washington Utilities and Transportation Commission  
P.O. Box 47250  
Olympia, Washington 98504-7250

**Re: Docket No. UG-171202 (Advice No. 2017-27) – Do Not Redocket  
Natural Gas Tariff Filing - Filed Electronically**

Dear Mr. King:

Puget Sound Energy (“PSE”) hereby submits in connection with Docket No. UE-171202 the following tariff sheet to replace the tariff sheet accompanying PSE’s December 20, 2017 filing which was submitted under PSE’s Advice No. 2017-27.

This filing includes the following portion of PSE’s WN U-2, tariff G for natural gas service

**9<sup>th</sup> Revision of Sheet No. 42 - Rule No. 28: Income Tax Rider-Contributions in Aid of Construction**

The purpose of this substitute tariff filing is to incorporate certain provisions of the 2017 federal tax reform bill that became effective on January 1, 2018, at the request of the WUTC Staff.

This substitution is provided for in WAC 480-80-111(a) as the revisions address concerns of the Commission with the pending tariff sheet. These tariff changes do not increase recurring charges or restrict access to services. Posting of the proposed tariff change, as required by law and the Commission’s rules and regulations, is being completed immediately prior to or coincident with the date of this transmittal letter through web, telephone and mail access in accordance with WAC 480-90-193. In

addition, a customer will receive an individual notice through the quoted price prior to incurring the Rule No. 28 charge.

Please contact Mei Cass at (425) 462-3800 for additional information about this filing. If you have any other questions please contact me at (425) 456-2110.

Sincerely,

*/s/ Kenneth S. Johnson*

Ken Johnson  
Director, State Regulatory Affairs  
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cc: Lisa Gafken, Public Counsel  
Sheree Carson, Perkins Coie

Attachment:  
Natural Gas Tariff Sheet, listed above