



Puget Sound Energy
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Mr. Mark L. Johnson, Executive Director and Secretary
Washington Utilities and Transportation Commission
P.O. Box 47250
Olympia, WA 98504-7250

**Re: Docket UG-180092 (Advice No. 2018-10) Do Not Redocket
Natural Gas Tariff Filing - Filed Electronically**

Dear Mr. Johnson:

Puget Sound Energy (“PSE”) hereby submits, in connection with Docket UG-180092, the following substitute tariff sheet to replace the tariff sheet filed on February 21, 2018. The initial filing of this docket was submitted on January 31, 2018, under the PSE’s Advice No. 2018-10. This substitute filing is pursuant to RCW 80.28.060 and Chapter 480-80 WAC and includes the following portion of PSE’s tariff for natural gas service, WN U-2:

1st Revision of Sheet No. 16-B: Rule No. 6, Extension of Distribution Facilities

The purpose of this substitute tariff filing is to incorporate the effect of certain provisions of the 2017 federal tax reform bill that became effective on January 1, 2018. These changes to the tariff sheet are being made following discussions with the Washington Utilities and Transportation Commission (“WUTC”) Staff.

These tariff changes do not increase recurring charges or restrict access to services. The tariff sheet described herein reflects an issue date of January 31, 2018, and an effective date of June 1, 2018. Notice and posting of the proposed tariff changes, as required by law and the WUTC rules and regulations, is being given to the public 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(1). Furthermore, PSE provides a cost quote to individual customers who request facility extension or modification prior to construction.

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) 456-2142.

Sincerely,

/s/ Jon Piliaris

Jon Piliaris
Director, Regulatory Affairs
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cc: Lisa Gafken, Public Counsel
Sheree Carson, Perkins Coie
Sally Brown, WUTC
Jason Ball, WUTC

Attachment:
Natural Gas Tariff Sheet, listed above