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April 18, 2018

VIA – Commission Web-Portal

Steven V. King
Executive Director and Secretary
Washington Utilities & Transportation Commission
1300 S. Evergreen Park Drive S. W.
P.O. Box 47250
Olympia, Washington 98504-7250

RE: Docket No. UG-180177

Dear Mr. King,

Attached for electronic filing with the Commission is the following tariff sheet proposed to be effective May 1, 2018:

Substitute Original Sheet 174

Per discussion with Commission Staff the Company is filing a substitute tariff sheet and workpaper to update the Temporary Federal Income Tax Rate Credit (Schedule 174) filing to correct for a rounding difference of \$3,000 dollars between the Company's response to Bench Request 9 in Docket No. UG-170486 and the Company's original Schedule 174 filing (Docket No. UG-180177).

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If you have any questions regarding the calculation of the “temporary” benefit please call Liz Andrews at 509-495-8601 or if you have questions regarding the rate spread and rate design of the annual benefit please call Joe Miller at 509-495-4546.

Sincerely,

A handwritten signature in black ink that reads "Patrick D. Ehrbar". The signature is written in a cursive style with a large, sweeping initial "P".

Patrick Ehrbar
Director of Regulatory Affairs