



Puget Sound Energy  
P.O. Box 97034  
Bellevue, WA 98009-9734  
PSE.com

December 20, 2017

***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: **Advice No. 2017-27**  
**Natural Gas Tariff Filing – Filed Electronically**

Dear Mr. King:

Pursuant to RCW 80.28.060 and Chapter 480-80 WAC, please find enclosed for filing the following proposed revision to the WN U-2, tariff for natural gas service of Puget Sound Energy (“PSE”):

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

The purpose of this filing is to update certain tariff rates that were impacted by Order 08, Final Order Rejecting Tariff Sheets; and Authorizing and Requiring Compliance Filing, in consolidated Dockets UE-170033 and UG-170034 (the “Order”) issued by the Washington Utilities and Transportation Commission on December 5, 2017.

The revised tariff Sheet No. 42 sets forth the proposed rates in Rule No. 28: Income Tax Rider-Contributions in Aid of Construction to reflect the latest overall rate of return and capital structure approved in the Order. These proposed rates for 2018-2020 also reflect the different level of the bonus depreciation prescribed in Section 143 of the Protecting Americans from Tax Hikes Act of 2015. A revised tariff sheet regarding the electric service income tax rider, Schedule 87, is also being filed concurrently under Advice No. 2017-26.

The tariff sheet described herein reflects an issue date of December 20, 2017, and an effective date of January 20, 2018. 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

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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

Attachments:  
Natural Gas Tariff Sheet, listed above