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**PUGET SOUND ENERGY**  
**Natural Gas Tariff**

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**RULES AND REGULATIONS** (Continued)

**RULE NO. 28: Income Tax Rider – Contributions in Aid of Construction**

1. **APPLICABILITY:** The provisions of this schedule shall apply to amounts to be collected as Contributions in Aid of Construction (including amounts such as the Customer Advance provisions of Rule Nos. 6, 7, 7A and Schedule 7) subject to the provisions of the Revenue Act of 1978 as amended by the Tax Reform Act of 1986. These amounts are represented by those costs and other charges payable to the Company under Rule Nos. 6, 7, 7A and Schedule 7 of this tariff and by those costs and other charges payable to the Company for similar transactions not specified in the forgoing rules and schedule. However, when calculating charges do not include transactions such as a Customer provided trench when the Company was not involved in creation of the trench and the trench does not include any facilities.
2. **RATE:** All costs and other charges to which this schedule applies shall be multiplied by a factor, as shown below, to determine the gross amount to be paid to the Company.

Factor effective on or after March 2, 2018

1.1071

(C) (I)

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**Issued:** January 30, 2018  
**Advice No.:** 2018-09

**Effective:** March 2, 2018

By:



**Issued By Puget Sound Energy**

Ken Johnson

**Title:** Director, State Regulatory Affairs