



## WASHINGTON WATER SERVICE

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January 29, 2019

Via e-filing  
Mark L. Johnson, Secretary  
Washington Utilities and Transportation Commission  
1300 South Evergreen Park Drive SW  
Olympia, WA 98504-7250

Re: Tariff Sheet Clean up

Dear Mr. Johnson,

The purpose of this filing is to revise and add clarifying language to several of Washington Water Service Company's (WWSC) tariff sheets.

The first revision is to Sheet No. 29. WWSC added clarifying language in the conditions section of the tariff. Specifically, language was added to clarify the units of the usage blocks for metered charges and the basis of usage billing. No customer notice is required since clarifying language is being added and rates are not changing.

The second revision is to Sheet No. 38. WWSC proposes to revise the tax gross-up for ¾" meters and add clarifying language to the charge for meters greater than ¾". The connection charge for a ¾" meter is itemized by cost of materials and tax gross-up. The previous tax gross up was based on the federal income tax rate applicable to corporations prior to the implementation of the Tax Cuts and Jobs Act (TCJA). As a result of the TCJA, corporations are now taxed at 21%. WWSC proposes to revise the gross-up applicable to ¾" meters using the 21% federal income tax rate, which is a reduction from the previous gross-up. Additionally, the service connection charge for meters greater than ¾" is listed as labor and materials. WWSC proposes to add clarifying language stating that the applicable charges are labor, materials and taxes. Both changes bring WWSC in compliance with the TCJA. There are no customers who are currently affected by the proposed changes, so no customer notice is required.

If there are any questions concerning this tariff update, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Julian Gandara".

Julian Gandara  
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