Law Office of

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March 26, 2019

**VIA E-FILING**

Mr. Mark L. Johnson, Executive Director and Secretary

Washington Utilities and Transportation Commission

1300 South Evergreen Park Drive SW

Olympia, WA 98504-7250

Re: UW-181055 – First Revised Sheet No. 5 Canceling Original Sheet No. 5; Original Sheet No. 5.1; First Revised Sheet No. 8 Canceling Original Sheet No. 8; Original Sheet No. 8.1; First Revised Sheet No. 14 Canceling Original Sheet No. 14; Original Sheet No. 14.1; First Revised Sheet No. 15 Canceling Original Sheet No. 15; First Revised Sheet No. 18 Canceling Original Sheet No. 18; Second Revised Sheet No. 18.1 Canceling Second Substitute First Revised Sheet No. 18.1; Third Revised Sheet No. 18.2 Canceling Substitute Second Revised Sheet No. 18.2; First Revised Sheet No. 18.3 Canceling Original Sheet No. 18.3; Second Revised Sheet No. 18.4 Canceling Substitute First Revised Sheet No. 18.4; First Revised Sheet No. 21 Canceling Original Sheet No. 21; First Revised Sheet No. 30 Canceling Original Sheet No. 30; First Revised Sheet No. 32 Canceling Original Sheet No. 32 – **DO NOT REDOCKET**

Dear Mr. Johnson:

 Pursuant to an agreement reached with Commission Staff, please see the above referenced tariff sheets. These are substitute sheets that reflect the agreement reached between Commission Staff and the Company. Pursuant to the Commission's practice, the substitute sheets contain the same dates as the original filing, although the effective date has been extended several times and the sheets are now effective April 1, 2019.

 In addition, the Company is withdrawing First Revised Sheet No. 60 Cancelling Original Sheet No. 60 from the above referenced docket.

 Thank you for your attention to this matter.

 Sincerely,

 RICHARD A. FINNIGAN

RAF/cs

Enclosures

cc: Client (via e-mail)

 Jim Ward (via e-mail)

 John Cupp (via e-mail)

 Mike Young (via e-mail)

 Scott Sevall (via e-mIl)

 Tiffany Van Meter (via e-mail)