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April 17, 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: Docket UW-181055 - 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; First Revised Sheet No. 21 Canceling Original Sheet No. 21- Substitute Sheets – 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 May 1, 2019.

 Sincerely,

 RICHARD A. FINNIGAN

RAF/cs

cc: Client (via e-mail)

 Jim Ward (via e-mail)

 John Cupp (via e-mail)

 Mike Young (via e-mail)

 Scott Sevall (via e-mail)

 Tiffany Van Meter (via e-mail)