



PUGET SOUND ENERGY

PROPOSED

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

[pse.com](http://pse.com)

February 27, 2025

***Filed Via Web Portal***

Jeff Killip, Executive Director and Secretary  
Washington Utilities and Transportation Commission  
621 Woodland Square Loop SE  
Lacey, WA 98503

RE: **Advice No. 2025-11**  
**Natural Gas Tariff Filing – Filed Electronically**

Dear Executive Director Killip:

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”):

**13<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 Rule No. 28 to reflect the newly authorized PSE rate of return and capital structure as approved in Orders 09/07 of the consolidated Dockets UE-240004 and UG-240005 and UE-230810 on January 15, 2025. A revised tariff sheet regarding the electric service Schedule 87, Income Tax Rider-Contributions in Aid of Construction, is being filed concurrently under Advice No. 2025-10.

The tariff sheet described herein reflects an issue date of February 27, 2025, and an effective date of April 1, 2025. Posting of the proposed tariff change for public inspection and review, as required by law and the Commission’s rules and regulations, is being completed in accordance with WAC 480-90-193(1). No additional public notice is required under the provisions of WAC 480-90-194 or -195. A customer will receive an individual notice through the quoted price prior to incurring the Rule No. 28 charge.

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Please contact Mei Cass at [mei.cass@pse.com](mailto:mei.cass@pse.com) for additional information about this filing. If you have any other questions, please contact me at [birud.jhaveri@pse.com](mailto:birud.jhaveri@pse.com).

Sincerely,

*/s/ Birud D. Jhaveri*

Birud D. Jhaveri  
Director, Regulatory Affairs  
Puget Sound Energy  
PO Box 97034, BEL10W  
Bellevue, WA 98009-9734  
[Birud.Jhaveri@pse.com](mailto:Birud.Jhaveri@pse.com)

cc: Tad O'Neill, Public Counsel  
Sheree Carson, Perkins Coie

Attachments:  
Natural Gas Tariff Sheet, listed above  
Work Paper

**PUGET SOUND ENERGY  
Natural Gas Tariff**

**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.

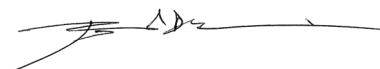
|  |        |         |
|--|--------|---------|
| Factor effective April 1, 2025, through January 28, 2026 | 1.1070 | (C) (I) |
| Factor effective starting January 29, 2026               | 1.1081 | (N) (N) |

**Issued:** February 27, 2025  
**Advice No.:** 2025-11

**Effective:** April 1, 2025

**Issued By Puget Sound Energy**

By:



Birud D. Jhaveri

**Title:** Director, Regulatory Affairs