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December 19, 2016

**VIA E-FILING**

Mr. Steven V. King, Executive Director and Secretary

Washington Utilities and Transportation Commission

1300 South Evergreen Park Drive SW

Olympia, WA 98504-7250

Re: UW-161290 - Burton Water Company – Substitute Second Revised Sheet No. 9 Canceling First Revised Sheet No. 9; Substitute First Revised Sheet No. 10 Canceling Original Sheet No. 10;

Dear Mr. King:

 Enclosed you will find the above-reference substitute tariff sheets. The purpose of this filing is to correct signaling issues.

 Thank you for your attention to this matter.

 Sincerely,

 RICHARD A. FINNIGAN

RAF/cs

Enclosures

cc: Client (via e-mail)