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April 21, 2015

**VIA E-FILING AND HAND DELIVERY**

Mr. Steven V. King, Executive Director and Secretary

Washington Utilities and Transportation Commission

1300 South Evergreen Park Drive SW

Olympia, WA 98504-7250

Re: Iliad Water Services, Inc. - Application

Dear Mr. King:

Enclosed you will find the original and one copy of the above-referenced application. This application requests Commission approval to merge Fragaria Landing Water Company, Lowper, Incorporated d/b/a Lowper Water Company, Marbello Water Co., Inc. and SJM Water Service, Inc. into Iliad Water Services, Inc.

Also enclosed are the Agreement and Plan of Merger, Articles of Merger, Bills of Sale and Customer Notices.

Thank you for your attention to this matter.

Sincerely,

RICHARD A. FINNIGAN

RAF/cs

Enclosure

cc: Client (via e-mail)