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January 24, 2011

VIA E-FILING

David Danner, Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive SW
Olympia, WA 98504-7250

Re: Docket No. UW-110107 - Summit View Waterworks, LLC - First
Revised Sheet No. 2 Canceling Original Sheet No. 2 - **DO NOT
REDOCKET**

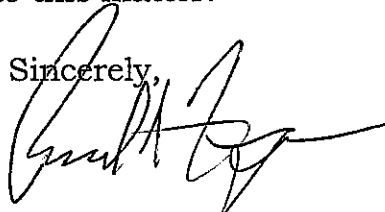
Dear Mr. Danner:

Pursuant to the request of Commission Staff, enclosed is the above
referenced tariff sheet. The purpose of this filing is to include the tariff changes
filed on January 12, 2011, on the Index Page.

The undersigned has authority to file tariff sheets on behalf of the
Company.

Thank you for your attention to this matter.

Sincerely,



RICHARD A. FINNIGAN

RAF/km

Enclosure

cc: Kirk Rathbun (via e-mail)
Kelly Rathbun (via e-mail)
Geoff Clark (via e-mail)