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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

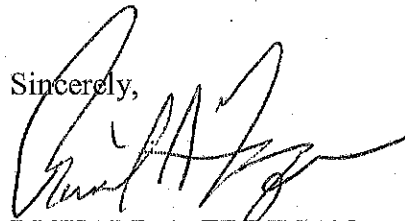
Dear Mr. King:

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, Lower, Incorporated d/b/a Lower 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)