RICHARD J. KOOPMANS, INC., P.S.

Certified Public Accountant

koops@phiwater.com (425) 785-3192

Fragaria Landing Water Company % Water Services 1107 S. Bailey Street Seattle, WA 98108

April 15, 2016

STATEMENT

Services in connection with preparation of 2015 final Federal income tax return, preparation and filing of 2015 WUTC report and assistance in QuickBooks accounting:

Fee

\$ 1,000.00