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

Certified Public Accountant

koops@phiwater.com (425) 785-3192

Lowper, Inc. % Water Services 1107 S. Bailey Street Seattle, WA 98108 April 15, 2016

STATEMENT

Services in connection with preparation and filing of 2015 WUTC report and QuickBooks accounting assistance:

Total Fees

\$ 350.00