Law Office of Richard A. Finnigan

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April 1, 2010

VIA E-MAIL AND HAND DELIVERY

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-091034 - SJM Water Services, Inc. - Withdrawal

Dear Mr. Danner:

The purpose of this letter is to withdraw the tariff filing for the above-referenced docket. Thank you for your attention to this matter.

Sincerely,

RICHARD A. FINNIGAN

Richard a- Finnigan/km

RAF/km

cc: Dave Dorland (via e-mail)