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**VIA E-FILING**

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. - Second Revised Sheet No. 2 Canceling First Revised Sheet No. 2; Original Sheet No. 2.1; Original Sheet No. S-1; Second Revised Sheet No. W-3 Canceling First Revised Sheet No. W-3; Second Revised Sheet No. W-4 Canceling First Revised Sheet No. W-4; Second Revised Sheet No. W-5 Canceling First Revised Sheet No. W-5; Original Sheet No. W-5.1; Original Sheet No. W-5.2; Second Revised Sheet No. W-6 Canceling First Revised Sheet No. W-6; Original Sheet No. W-6.1; Original Sheet No. W-6.2

Dear Mr. King:

 The purpose of this filing is to comply with the Order Granting Application for Sale and Transfer of Stock; Merger and Adopting Tariffs in Docket UW-150688. This is Order No. 01.

 Under that Order, Iliad Water Services, Inc. is filing the applicable tariff sheets of Fragaria Landing Water Company, Lowper, Incorporated d/b/a Lowper Water Company, Marbello Water Co., Inc. and SJM Water Service, Inc. to become part of Iliad Water Services’ tariff. The aforementioned companies have been merged into and are now a part of Iliad Water Services, Inc. This compliance filing combines the tariff as contemplated under Order No. 01 in Docket UW-150688.

If there are any questions concerning the foregoing, please contact the undersigned.

 Sincerely,

 RICHARD A. FINNIGAN

RAF/cs

Enclosure

cc: Client (via e-mail)

 Jim Ward (via e-mail)