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January 29, 2019

**VIA E-FILING**

Mr. Mark L. Johnson, Executive Director and Secretary

Washington Utilities and Transportation Commission

1300 South Evergreen Park Drive SW

Olympia, WA 98504-7250

Re: Docket UW-181055 (formerly Docket UW-161155) - Iliad Water Company, LLC – First Revised Sheet No. 2 Canceling Original Sheet No. 2; Substitute First Revised Sheet No. 14 Canceling Original Sheet No. 14; Substitute Original Sheet No. 14.1; Substitute Second Revised sheet No. 18.1 Canceling Second Substitute First Revised Sheet No. 18.1 – **DO NOT REDOCKET**

Dear Mr. Johnson:

 The purpose of this filing is to correct errors on the above referenced tariff sheets.

 Thank you for your attention to this matter.

 Sincerely,

 RICHARD A. FINNIGAN

RAF/cs

cc: Client (via e-mail)

 Jim Ward (via e-mail)