

Law Office of
Richard A. Finnigan
2112 Black Lake Blvd. SW
Olympia, Washington 98512
Fax (360) 753-6862

Richard A. Finnigan
(360) 956-7001
rickfinn@localaccess.com

Kathy McCrary, Paralegal
(360) 753-7012
kathym@localaccess.com

September 26, 2005

Carole Washburn, Executive Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive SW
Olympia, WA 98504-7250

Re: Kayak Estates Water, LLC – First Revised Sheet No. 26 Canceling
Original Sheet No. 26

Dear Ms. Washburn:

Enclosed you will find the original and three copies of the above-referenced filing. The filing represents a general rate increase for the Company. The filing will raise approximately \$49,746.00 in additional annual revenue. This represents an increase of approximately 36.8%. The reason for this general rate filing is that the existing rates do not provide sufficient revenue for the Company to provide high-quality service to its customers.

Specifically, this filing will increase the base rate from \$17.00 to \$22.75 which is an increase of approximately 33.8%. The filing also increases the first usage block from \$0.75 per 100 cubic feet or portion thereof to \$0.95 per 100 cubic feet or portion thereof, an increase of approximately 26.7%.

The customer notice was mailed on September 23, 2005. A copy of the notice is enclosed.

Work papers showing the calculation of revenue impact and all adjustments are enclosed. Usage statistics are also enclosed. There are no non-regulated operations so that schedule is not included. The filing uses a 2004 calendar year test period. Therefore, the Company respectfully requests that the Company's 2004 report filed with the Commission earlier this year be the basis for the balance sheet and statement of revenues and expenses, except

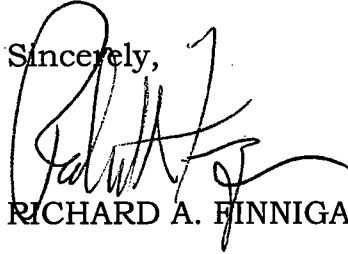
RECEIVED
RECORDS MANAGEMENT
05 SEP 26 PM 1:01
STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

Carole Washburn
September 26, 2005
Page 2 of 2

as otherwise supplemented by the work papers.

To the extent that this filing does not contain each item specified in WAC 480-07-530, the Company respectfully requests a waiver from said requirement.

Sincerely,

A handwritten signature in black ink, appearing to read "Richard A. Finnigan", written over the word "Sincerely,".

RICHARD A. FINNIGAN

RAF/km
Enclosures

cc: David Dorland