

**Harbor Hills Water System, Inc.**  
**PO Box 657**  
**Freeland, WA 98249**

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STATE OF WASH.  
UTIL. AND TRANSP.  
COMMISSION

April 9, 2007

Carole J. Washburn, Secretary  
Washington Utilities and Transportation Commission  
P.O. Box 47250  
Olympia, WA 98504-7250

RE: Harbor Hills Water System, Inc. – Change in Name

Dear Ms. Washburn:

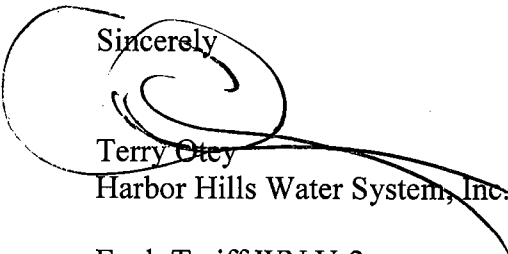
This is an application to change the company name to reflect its conversion from a limited liability company (LLC) to a corporation. Enclosed is an updated company tariff, WN U-2, reflecting the change in the company's name.

In January 2006, we changed the company from a limited liability company to a corporation to take advantage of favorable tax treatment of contributions in aid of construction. These tax advantages are not available to a LLC while still offering liability protection.

The ownership or management of the company remains the same as under the LLC. In addition, the name change does not result in any additional costs to our customers. The name itself is very similar in appearance to our old name with the only change being the change from "LLC" to "INC."

If you have any question, please call me at (360) 331-3505.

Sincerely



Terry Otey  
Harbor Hills Water System, Inc.

Encl: Tariff WN U-2