

OVIST & HOWARD  
CERTIFIED PUBLIC ACCOUNTANTS  
7509 GRANGE STREET WEST  
LAKEWOOD, WASHINGTON 98499-8140

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Fax (253) 472-6165

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APR 29 2009  
FINANCIAL SERVICES

April 28, 2009

Ms. Rae Lynn Carnes, Revenue Agent  
Washington Utilities and Transportation Commission  
1300 S Evergreen Park Drive SW  
Olympia, WA 98504-7250

RE: Point Fosdick Water Co., Inc.  
WUBI: C6004273782  
Year Ended: December 31, 2008

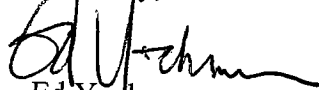
Dear Ms. Carnes:

Due to the unforeseen death of a staff member, our organization at Ovist & Howard, CPA's, tax season was more difficult than usual as we were less efficient in completing our work with the absence of this experienced staff member.

I am therefore requesting a 30 day extension to file the Washington Utilities and Transportation Commission Annual Report for Point Fosdick Water Co., Inc. for the calendar year ended December 31, 2008.

Your assistance in the above matter is appreciated. If you have any questions, please do not hesitate to call me at 253-472-6211.

Sincerely,

  
Ed Yockman

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