

P & D Development Inc  
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August 12, 2011

David W. Danner  
Executive Director and Secretary  
Washington Utilities and Transportation Commission  
P.O. Box 47250  
Olympia, WA 98504-7250

P & D Development Inc  
Initial Tariff Filing

Dear Commission:

P & D Development Inc wishes to file its initial tariff with the Commission.  
This initial tariff is in regards to the recent Commission jurisdiction. Attached are the following documents:

1. Initial tariff filing with an effective date of September 1, 2011.
2. Customer notice about regulation that we mailed on August 12, 2011.
3. Financial information and support documentation for our most recent calendar year of 2010. (submitted under separate cover)

We understand there is a review period and our tariff should become effective at the end of that time. This water system has not been previously regulated by the Commission.

Please call me at 360-445-6533 if you have any questions.

Sincerely



Kimberli Hoerner

Enclosures: 3