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March 9, 2011

**VIA E-FILING**

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

Re: Docket No. UW-101543 - Olympic Water and Sewer, Inc. -  
Letter of Withdrawal

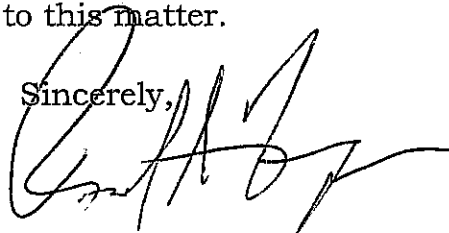
Dear Mr. Danner:

The purpose of this letter is to withdraw the filing of the tariff sheets made in the above-referenced docket. This withdrawal is conditioned upon the Commission approving the Accounting Petition that was also filed in this docket.

As background, the Accounting Petition represents an agreement by OWSI with Staff's recommendation that the Accounting Order resolve the matters in this docket in lieu of the rate increases sought in the tariff revisions.

Thank you for your attention to this matter.

Sincerely,



RICHARD A. FINNIGAN

RAF/km

cc: Jim Ward (via e-mail)  
Bob Cedarbaum (via e-mail)  
Gene Eckhardt (via e-mail)  
Client (via e-mail)