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April 10, 2009

VIA E-MAIL AND HAND DELIVERY

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

Re: Poseidon Water Company, Inc. – General Rate Increase

Dear Mr. Danner:

Enclosed you will find the original and three copies of Second Revised Sheet No. 19 Canceling First Revised Sheet No. 19. The purpose of this filing is to generate an overall increase in revenue of approximately \$1,793. This represents an increase of \$9.95 per month or just under twenty-five percent increase in monthly rates. The Company has not filed for increased rates since at least 1998.

This Company currently provides only flat rated service. It serves fifteen customers in Thurston County. The Company's plan is to meter the services over the next three to five years.

Because of the size of the Company, the Company respectfully requests waiver of the filing requirements of WAC 480-07-530. Enclosed are a Balance Sheet and Income Statement for the test year of calendar year 2008. In addition, a narrative description (work papers) of the calculation of the rate increase is also included. A copy of the Customer Notice mailed April 9, 2009, is also enclosed. The Customer Notice includes information related to the

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additional revenue to be produced, the percentage of increase and the comparison of rates between existing rates and proposed rates.

The undersigned is authorized to file tariff sheets on behalf of the Company.

Sincerely,

RICHARD A. FINNIGAN

RAF/km
Enclosures

cc: Vanessa Dulman
Barbara Dulman