

Law Office of
Richard A. Finnigan
2112 Black Lake Blvd. SW
Olympia, Washington 98512
Fax (360) 753-6862

Richard A. Finnigan
(360) 956-7001
rickfinn@localaccess.com

Kathy McCrary, Paralegal
(360) 753-7012
kathym@localaccess.com

March 9, 2010

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: Scenic Shores Water Company – First Revision of Sheet No. 21
Canceling Original Sheet No. 21

Dear Mr. Danner:

Enclosed are the original and three copies of the above-referenced tariff sheet. The purpose of this tariff filing is to provide a general increase to the Company's rates.

The rate filing is designed to produce approximately \$5,000 in additional annual revenue. The Company serves approximately 30 customers in Thurston County on a regulated service basis. The Company is a homeowner's association that serves an additional 210 customers within the association. The rate increase for customers within the association has already been put into place and is equal to the rate increase that would apply to customers outside of the association boundaries.

A rate comparison schedule was included in the Customer Notice, which is attached to this filing.

A balance sheet, income statement, depreciation schedule and usage schedule are all attached to this filing. Please note that the depreciation schedule is a tax depreciation schedule. The Company operates as a non-profit association and is not seeking to earn a return on its assets, but to recover the costs of the assets as it would recover the cost based upon tax lives. The

David Danner
March 9, 2010
Page 2 of 2

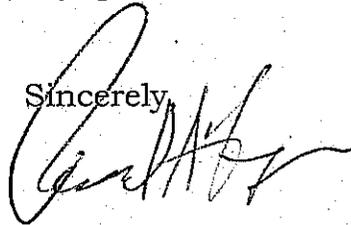
Company has been advised that using regulatory lives would increase depreciation expense (since some assets were written off in the year in which they were acquired per Section 179) and that earning a return on the assets would increase its recovery. However, the Company does not desire to treat its customers outside of the association any different than those customers that are within the association.

On this basis, the Company asks for a waiver for submitting a results of operation statement. The Company has included with the Income Statement a description of restating adjustments.

The general ledger is available if Staff desires it.

The undersigned has authority to file tariff pages on behalf of the Company. Please let me know if there are any questions concerning this matter.

Sincerely,



RICHARD A. FINNIGAN

RAF/km
Enclosures

cc: Phil Gothro (via e-mail)