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November 5, 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: H & R Waterworks, Inc. - Fourth Revision of Sheet No. 3 Canceling
Third Revision of Sheet No. 3; Fourth Revision of Sheet No. 3.1
Canceling Third Revision of Sheet No. 3.1; Fourth Revision of Sheet
No. 3.2 Canceling Second Revision of Sheet No. 3.2; Second
Revision of Sheet No. 3.4 Canceling First Revision of Sheet No. 3.4

Dear Mr. Danner:

Enclosed are the original and three copies of the above-referenced tariff sheets. The purpose of this filing is to identify a reorganization in certain water systems and to add the Morris Water System and Nelson Highland Water System to the tariff sheets listing the systems served. In addition, the Madrona Park System is added.

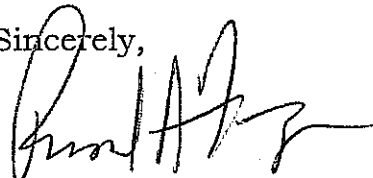
The reference to Conifer Village has been dropped because it is now part of Countrywood Estates. The Parkwood System has been dropped because it is now part of Woodland Manor. The Pine Acres A, B and C Systems have been combined into a new system called Pine Acres. The Prairiewood System is now known by the name of Hellickson.

Because this is a reorganization to reflect names and system ID numbers that have been modified by the Washington State Department of Health, and does not affect service to customers. Customer notice has not been sent.

David Danner
November 5, 2010
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The undersigned has authority to file tariff sheets on behalf of the Company.

Sincerely,

A handwritten signature in black ink, appearing to read 'Richard A. Finnigan', written in a cursive style.

RICHARD A. FINNIGAN

RAF/km
Enclosures

cc: Steve Harrington (via e-mail)
Jim Campbell (via e-mail)