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January 27, 2011

VIA E-FILING

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

Re: Summit View Water Works - First Revised Sheet No. 24 Canceling
Original Sheet No. 24

Dear Mr. Danner:

Enclosed you will find the above-referenced tariff sheet. The purpose of this filing is to file a general rate increase which would increase the irrigation rate for all irrigation customers. The reason for the increase is that the costs for company operations have exceeded revenues.

Under the Company's proposed filing, the rate request will generate approximately \$19,118 in additional annual revenue. This represents a 33.5% increase in the Company's overall annual revenue.

This filing only affects irrigation rates. The Company is proposing a new rate structure for irrigation rates under which there would be a \$250 outlet fee per year plus an irrigation fee of \$300 per acre per year. An outlet fee covers part of the fixed cost of providing irrigation service and is not dependent upon usage. This rate structure is similar to that used by other companies in the area. The Company is seeking a 53.5% increase in irrigation rates. A table explaining the current rates and the proposed rates is set out below:

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Annual Irrigation Rates

<u>Current</u>	<u>Proposed</u>
\$400	\$250 outlet fee Plus \$300 per acre

A copy of the customer notice and Newsletter that will be mailed on January 28, 2011, to the customers are attached. This filing is occurring on January 27, 2011, because the planned mailing date is a furlough date for the Commission.

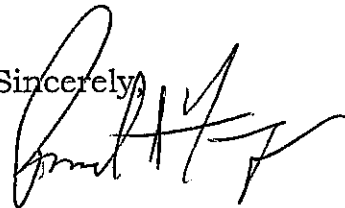
This advice letter contains the result of the calculation of revenue and impact of proposed rates by each class affected per WAC 480-07-530(4). A Balance Sheet, Profit and Loss Statement and Statement of Results of Operations are attached. A Depreciation Schedule is attached. Work papers that explain restating and pro forma adjustments and other items are attached. Usage statistics are attached.

The Company's Public Water System Identification Number is 033034.

There are no non-regulated operations. The Company has previously disclosed affiliated relationships with Candy Mountain, LLC and Tri City Development Corporation. Adjustment P-1 reflects a payment to Candy Mountain, LLC under a water purchase agreement previously filed with the Commission.

If you have any questions concerning this matter, please contact the undersigned. The undersigned has authority to file tariff sheets on behalf of the Company.

Sincerely,



RICHARD A. FINNIGAN

RAF/km
Enclosures
cc: Client (via e-mail)