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May 13, 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: Lower, Incorporated, d/b/a Lower Water Company

Dear Mr. Danner:

Enclosed you will find a tariff for Lower, Incorporated, d/b/a Lower Water Company. Pursuant to WAC 480-110-433(3), this is the Company's initial tariff.

Pursuant to WAC 480-110-433(3)(c), customers were notified before this filing was made. A copy of the Customer Notice is enclosed.

Pursuant to WAC 480-110-433(3)(d), supporting financial data is included. This data includes a balance sheet, income statement, depreciation schedule and customer usage schedule.

In addition, the Management Agreement with Iliad, Inc. is attached. Iliad, Inc. is an affiliated interest to Lower Water Company. Please note that the Management Agreement contains the system ID for Lower Water System.

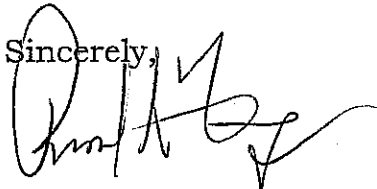
There are no non-regulated operations. There are no restating or pro-forma adjustments.

The undersigned has authority to file tariffs on behalf of the Company.

David Danner
May 13, 2011
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Thank you for your attention to this matter.

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: Mike Fassio (via e-mail)
Dave Dorland (via e-mail)