

Law Office of
Richard A. Finnigan
2112 Black Lake Blvd. SW
Olympia, Washington 98512

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

Candace Shofstall
Legal Assistant
(360) 753-7012
candaces@localaccess.com

October 23, 2014

BY ELECTRONIC FILING

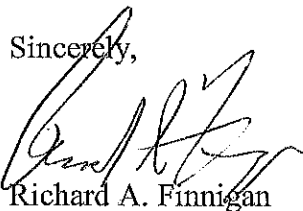
Mr. Steven V. King, Executive Director and Secretary
Washington Utilities and Transportation Commission
P.O. Box 47250
1300 South Evergreen Park Drive, SW
Olympia, WA 98504-7250

Re: South Bainbridge Water System, Inc. - Second Revision of Sheet No. 25
Canceling First Revision of Sheet No. 25

Dear Mr. King:

Enclosed you will find the above-reference tariff sheet. The purpose of this filing is to remove the reference to Federal income tax related to the Facility Charge, which is no longer subject to Federal income tax and to clarify language related to the Facility Charge.

Since this change applies to persons who are not yet customers, no customer notice has been sent.

Sincerely,

Richard A. Finnigan

cc: Client (via e-mail)