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December 20, 2018

**VIA E-FILING**

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

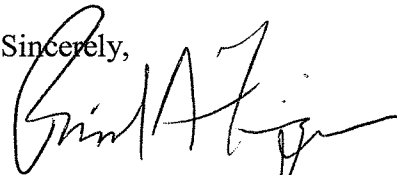
Re: Summit View Water Works, LLC – Second Revised Sheet No. 26 Canceling First  
Revised Sheet No. 26; First Revised Sheet No. 31 Canceling Original Sheet No.  
31

Dear Mr. Johnson:

Attached you will find the above-referenced tariff pages. The purpose of this filing is to adjust the Facilities Charge and Service Connection Charge to reflect the fact that the Tax Cuts and Jobs Act of 2017 eliminated the exception that these types of contributions in aid of construction were not taxable for regulated water companies. The revenues are now included in a water company's gross income for federal income tax purposes.

The undersigned has the authority to issue and file tariff pages on behalf of the Company.

Sincerely,



RICHARD A. FINNIGAN

RAF/cs  
Enclosures

cc: Client (via e-mail)

Received  
Records Management  
12/20/18 13:46  
State Of WASH.  
UTIL. AND TRANSP.  
COMMISSION