

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

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

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

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VIA E-FILING

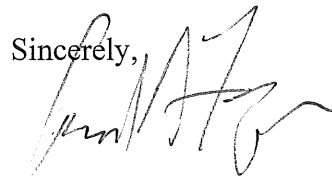
Ms. Kathy Hunter, Acting Executive Director and Secretary
Washington Utilities and Transportation Commission
621 Woodland Square Loop SE
Lacey, WA 98503

Re: Poseidon Water Company, Inc. – First Revised Sheet No. 16.2 Cancelling Original Sheet No. 16.2; First Revised Sheet No. 16.3 Cancelling Original Sheet No. 16.3

Dear Ms. Hunter:

Attached for filing you will find the above referenced tariff sheets. The purpose of this filing is to clarify the reconnection rules for an excessive heat warning, a heat advisory, an excessive heat watch, or similar alert made by the National Weather Service under Engrossed Substitute House Bill 1329 as required by the Commission. It also updates the disconnection of service provisions to reflect the current Commission rule.

Sincerely,



RICHARD A. FINNIGAN

RAF/cs

cc: Client (via e-mail)