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**VIA E-FILING**

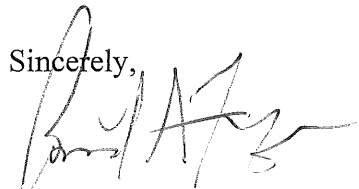
Ms. Kathy Hunter, Acting Executive Director and Secretary  
Washington Utilities and Transportation Commission  
621 Woodland Square Loop SE  
Lacey, WA 98503

Re: Southgate Water Company – Second Revised Sheet No. 12 Cancelling First Sheet No. 12

Dear Ms. Hunter:

Attached for filing you will find the above referenced tariff sheets. The purpose of this filing is to update the disconnection of service provisions to reflect the current Commission rule.

Sincerely,



RICHARD A. FINNIGAN

RAF/cs

cc: Client (via e-mail)