Law Office of

###  Richard A. Finnigan

 Richard A. Finnigan 2112 Black Lake Blvd. SW Candace Shofstall

 (360) 956-7001 Olympia, Washington 98512 Legal Assistant

rickfinn@localaccess.com (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)