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November 25, 2008

David W. Danner, Executive Director and Secretary  
Washington Utilities and Transportation Commission  
Post Office Box 47250  
Olympia, WA 98504-7250

Subject: General Rate Filing UW-081226, Substitute Tariff Sheet 15

Dear Mr. Danner,

Attached to this letter is a substitute tariff sheet 15 for the General Rate Filing UW-081226, for Suncadia Water Company LLC. If the Commission determines that the non-potable irrigation system is properly outside the scope of the UTC's regulation, this sheet should take the place of the Substitute Sheet 15 that was filed yesterday.

Sincerely,



Gary Kittleson  
Vice President – Controller, Real Estate  
Suncadia LLC  
gkittleson@suncadia.com

Enclosure:

Substitute Tariff Sheets 14, 15 and 16