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September 22, 2015

VIA E-FILING

Mr. Steven V. King, Executive Director and Secretary Washington Utilities and Transportation Commission 1300 South Evergreen Park Drive SW Olympia, WA 98504-7250

Re:

Docket UW-150688, Order No. 01

Dear Mr. King:

Pursuant to the Order Granting Application for Sale and Transfer of Stock; Merger and Adopting Tariffs (Order 01) in Docket UW-150688, in particular paragraph 21 of the Order, enclosed you will find the journal entries by which Iliad Water Services, Inc. proposes to record on its books the transfer of the water system stock authorized by the Order.

Please note that the agreed reductions in the debt to Iliad Inc. are based off of December 31, 2014 balances. The effective date for such reductions was July 31, 2015.

Please let me know if you have any questions concerning the foregoing.

Sincerely

RICHARD A. FINNIGAN

RAF/cs Enclosure

cc:

Jim Ward (via e-mail) Client (via e-mail)