Law Office of

###  Richard A. Finnigan

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April 5, 2018

**VIA E-FILING**

Mr. Steven V. King, Acting Executive Director and Secretary

Washington Utilities and Transportation Commission

1300 South Evergreen Park Drive SW

Olympia, WA 98504-7250

Re: UW - 180290 - Rainier View Water Company, Inc. - Smith Court, LLC - Water System Extension Agreement

Dear Mr. King:

 The purpose of this letter is to withdraw the above-referenced Water System Extension Agreement that was filed on April 2, 2018. The Agreement must be reviewed in light of the provisions of the Tax Cuts and Jobs Act.

 Sincerely,

 RICHARD A. FINNIGAN

RAF/cs

cc: Client (via e-mail)