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January 25, 2010

VIA E-MAIL AND HAND DELIVERY

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

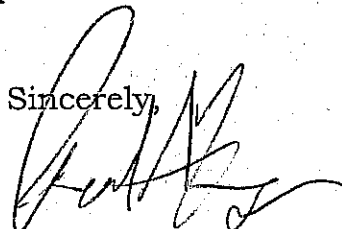
Re: Northwest Water System – UW-100094

Dear Mr. Danner:

Enclosed you will find the original and three copies of a substitute tariff sheet. This sheet reflects rates that the Commission Staff and the Company agree are the appropriate rates to reflect the pass-through of the water increase from the City of Everett. In addition, it corrects a typographical error in Condition 2 that was made when the sheet was originally filed.

Please let me know if you have any questions. I have authority to file tariff sheets on behalf of the Company.

Sincerely,



RICHARD A. FINNIGAN

RAF/km

Enclosures

cc: Gene Eckhardt (via e-mail)
Chris Mickelson (via e-mail)
Amy White (via e-mail)
Jim Ward (via e-mail)
Client (via e-mail)