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May 16, 2017

**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: UW-170371 - Burton Water Company – Substitute Third Revised Sheet No. 40 Canceling Second Revised Sheet No. 40 – DO NOT REDOCKET

Dear Mr. King:

 Attached for filing you will find the above-referenced substitute tariff sheet. The purpose of this filing is to correct the signaling on the tariff sheet.

 Thank you for your attention to this matter.

 Sincerely,

 RICHARD A. FINNIGAN

RAF/cs

cc: Client (via e-mail)