

Key to Exhibit 3-2

PWS ID	PWS-NAME
00033A	ASSOCIATION
00118H	KING GEORGE WATER SYSTEM
00134Y	ROSARIO BEACH APARTMENTS
003769	FUN-ON-THE FARM WATER SYSTEM
00382F	BONNIE ACRES WATER ASSOCIATION
00439X	THOUSAND TRAILS - LA CONNER
00542P	LAKE TERRACE WATER ASSN
00569U	LAKE MCMURRAY STORE
007461	NORTH BEACH WATER ASSOCIATION
00853V	STRELL'S WEST BEACH TRACTS
00952F	AVALON LINKS GOLF CLUB
011763	BRIDGEWATER WATER SYSTEM
012556	CAMPBELL LAKE COMMUNITY WELL
013159	IDA ESTATES WATER SYSTEM
01376B	BERRY S/P WATER ASSOCIATION
013853	ERWIN WATER SYSTEM
01421L	EAGLE COUNTRY STORE
01493E	COTTONTAIL WATER SYSTEM
017210	MEMORY LANE WATER SYSTEM
02013X	AVERY LANE WATER SYSTEM
02034Y	WEST BEACH WATER ASSOCIATION
02154L	MADRONA COMMUNITY, INC
02164V	GUEMES SEAVIEW WATER SYSTEM
02166W	PICHA WATER SYSTEM
022178	EAGLE VALLEY WATER SYSTEM
02353B	LEROY ANDERSON
024458	LAKE CAVANAUGH FIRE DISTRICT NO 7
02452Y	SYSTEM
026630	DEANES LAKE ERIE WATER SYSTEM
02722K	SYSTEM
031303	MARBLEMOUNT COMMUNITY CLUB
03188H	SHELLY-RAMERMAN
03196Q	HATHWATER WELL
03774Y	MOUNTAIN VIEW SUBDIVISION
042222	SHAKE MILL CAFE
04338J	MATSON ROAD WATER SYSTEM
043669	SKELTON, CLIFF WATER SYSTEM
04447D	DAY CREEK CHAPEL
04448X	DAY CREEK STORE
05929M	MEMORY LANE WATER ASSOCIATION #2
06021D	HUMPHREY HILL WATER SYSTEM
06424F	TAGGART QUARRY WATER SYSTEM
06428J	BAY VIEW HOME ASSOCIATION

PWS ID	PWS-NAME
065022	ANDERSON FEED & GRAIN
06603P	EAGLES NEST
066047	LAKE MCMURRAY RECREATION RESORT
067009	BIG LAKE WATER ASSN.
071456	GRANDY CREEK GROCERY
07245A	R. J. HIDEAWAY
07264A	SKAGIT SPEEDWAYS, INC
08915H	ROLF BRUUN WATER SYSTEM
09535K	BURLINGTON KOA
10747K	KOVAC'S
10824M	CAMP BROTHERHOOD INC
10969C	WILD FERN
11491E	GREEN CLIFFS ASSOCIATION, INC
12030X	CEDARDALE APARTMENTS
12924W	DJ'S TEXACO
12954N	CHUCKANUT MANOR RESTAURANT
12971M	CHURCH OF GOD OF PROPHECY
13344P	SKAGIT RIVER RESORT, LLC
14069F	COLONY MOUNTAIN
144334	THIBERT'S CRAB MARKET, INC.
16481H	ALBERTS SERVE U GROCERY
16624R	BREAZEALE INTERPRETIVE CENTER
170495	SAUK MOUNTAIN ESTATES W.A.
18161Q	ANDALS CUSTOM MEATS
18201A	DALSEG, RALPH
19960A	DRIFTWOOD SHORES WATER SYSTEM
20472D	DUNTON H COMMUNITY WATER SUPPLY
21351A	ASSN.
23634V	BIG LAKE
24794L	CASCADE MOUNTAIN INN
251243	FINNEY CREEK GIRL SCOUT CAMP
25155C	FIRE MT SCOUT RESERVATION
27080K	MORGAN MEATS INC
289775	CREEKSIDE CAMPING
28980T	RESORTS
30110F	GUEMES ISLAND RESORT INC
30977N	LAKE CAMPBELL ADULT FAMILY HOME
30984C	PRAIRIE ESTATES WATER SYSTEM
32050H	HEADQUARTERS WATER ASSOC INC
33248P	HILLSIDE MOTEL
34215E	HOPE ISLAND WATER ASSOCIATION
353988	PIT STOP BAR & GRILL
400278	BIZ POINT WATER SYSTEM

Key to Exhibit 3-2 (Cont)

PWS ID	PWS-NAME
42382Q	BAKER LAKE SHELL & GROCERY
437007	LAKE CAVANAUGH MOUNTAIN MARKET
43886H	LAKE ERIE TRAILER PARK
44357N	MCHAVEN INC
44401D	HIDDEN COVE WATER SYSTEM
44970B	LAKE TYEE
476726	LOG HOUSE INN
484762	SKAGIT CONSERVATION ASSOCIATION
48700J	LOWER CEDARDALE WATER CO
48929Y	LUNZ RESORT
50678V	WSP - BOW HILL PORT OF ENTRY #33
52931Q	ROUTON WATER SYSTEM
53553U	THOMAS CREEK
567853	BUFFALO RUN RESTAURANT
56951H	DOUBLE CREEK WATER ASSOCIATION
593761	GUEMES WATER ASSN (526-38)
600006	NORTH BEACH WATER CO
61426C	KWONESUM WATER SYSTEM
62846F	OCEAN ACRES INCORPORATED
64327Y	BACUS ROAD #1
646429	ALVERSON TRACT OWNERS ASSOC.
64701V	OCEAN VIEW PLACE
651859	OYSTER BAR, THE
65189B	OYSTER CREEK INN
66025N	ALGER FOOD MART
661017	SWANSON LANE WATER SYSTEM
69034L	POTLATCH BEACH WATER ASSOCIATION
69036M	POTLATCH BEACH-DIVISION II
69157T	PRAIRIE ACRES WATER SYSTEM
69273C	PRESSANTIN CREEK WILDERNESS
71694E	REEF POINT COMMUNITY WELL
72773L	RIVER LANE COMMUNITY CLUB INC
73420E	TAYLOR SHELLFISH FARMS
736808	GOOD FOOD DRIVE IN WATER SYSTEM
745080	BLANCHARD EDISON WATER ASSOCIATION
75648F	SAMISH GRADE SCHOOL
75650L	SAMISH ISLAND WATER CO
756704	SAMISH RIVER PARK, INC.
75677Q	SAMISH STATE SALMON HATCHERY
76452E	SAUK RIVER CHRISTIAN CAMP
76453Y	SAUK STORE ROAD SYSTEM
768500	CROWN PACIFIC LTD
77160B	SEAWAY HOLLOW ASSOCIATION
77200X	SECRET HARBOR SCHOOL
77846U	SHANGRI LA COMMUNITY CLUB

PWS ID	PWS-NAME
78155Q	SHELTER BAY COMMUNITY INC
79447Y	SJOBOEN WATER SYSTEM
795072	SKAGIT HOME PARK WATER SYSTEM
79516T	MARBLE MOUNT SALMON HATCHERY
79527K	SKAGIT VALLEY GRANGE #620
808009	SNEE-OOSH LAND CO
83360C	SPRING WATER WATER SYSTEM
839750	MILLER, HOWARD/STEELHEAD PARK
853400	SUNNY SLOPE WATER SYSTEM
86205F	SUNSET WEST WATER ASSOC
87650R	EUILON, INC
87944Y	FROSTY WATER ASSOCIATION
88123Y	VERNON
88124F	THOUSAND TRAILS PHASE I- MT VERNON
88398L	TIMBERLINE TRAVELERS PARK
88866E	TOTEM GIRL SCOUT COUNCIL CAMP
88880V	TOTEM TRAIL CAFE
90993A	VALLEY VIEW ESTATES WATER ASSN
92067K	WAGON WHEEL MOTEL
924800	STATION
968753	WILDERNESS VILLAGE TRAILER PARK
96882T	WILDLIFE ACRES WATER ASSOCIATION
96885B	WILDWOOD LANE CORP
980587	CAB IN THE WOODS, A
FS0269	BAKER RIVER WORK CENTER
IH017K	SWINOMISH SNEE-OOSH N. SATELLITE
IH731W	SAUK-SUIATTLE COMMUNITY
NP6006	MARBLEMOUNT RANGER STATION
SP2145	DECEPTION PASS SP - ROSARIO BEACH
SP740H	ROCKPORT STATE PARK

780501

TESARO REFINING CO