Received: 12/17/2008

Status: CANCELLED Effective Date: 01/01/2009

P.S.C. No. 1 – Water UNITED WATER OWEGO-NICHOLS INC. Initial Effective Date: January 1, 2009

Statement Type: TAX Statement No. 3 Statement No. 2 Cancelled

TAX STATEMENT

Revenue based taxes by locality

The rates and charges under all Service Classifications, payable in the following municipalities where service is supplied, shall be increased by dividing the total of such rates and charges by the following factors:

| | Prior Year Over <u>Collection</u> | State Franchise <u>Surcharge</u> | Local Tax <u>Surcharge</u> | Combined |
|------------------|---|--|-------------------------------|----------|
| Village of Owego | 1.0219 | .0000 | 0.99 | 1.0117 |
| Town of Owego | 1.0219 | .0000 | .00 | 1.0219 |
| Town of Nichols | 1.0426 | .0000 | .00 | 1.0426 |

The revenue based tax will be shown as a surcharge on each Customer's bill reflecting the percentage applicable for that Customer's locality.

Issued in compliance with the New York Public Service Commission Order in Cases 07-W-0639 and 07-W-0872, issued April 23, 2008.

Issued by: M.J. Pointing, V.P., 575 E. Main Street, Owego, NY 13827.