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NOV 3 2008

STATE OF NEW YORK  
DEPARTMENT OF PUBLIC SERVICE

REGULATORY BUSINESS  
DEPARTMENT

New York State Tax Change Reconciliation

Approval of the Director of the Office of Accounting and Finance of the Department of Public Service in Compliance with the Provisions of Ordering Clauses 7 and 8 of the Commission's June 28, 2001 Order in Case 00-M-1556

Date: October 29, 2008

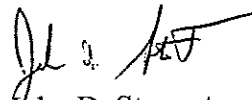
To: United Water Owego

Amount Authorized: Based on activity occurring during calendar year 2007, the company is authorized to recognize an overcollection of \$29,337.

On a cumulative basis since January 1, 2000, considering previous authorizations, pass-backs, and collections, but before the pass-back authorized below, \$29,337 is owed to customers as of December 31, 2007.

Based on the cumulative amount available as of December 31, 2007, \$29,337 is authorized to be passed-back to customers during the taxable year ending December 31, 2009.

Taxable Year Ending: December 31, 2007



John D. Stewart  
Director, Office of Accounting and Finance

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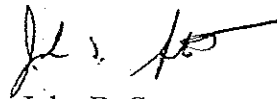
To: United Water Nichols

Amount Authorized: Based on activity occurring during calendar year 2007, the company is authorized to recognize an overcollection of \$3,953.

On a cumulative basis since January 1, 2000, considering previous authorizations, pass-backs, and collections, but before the pass-back authorized below, \$3,953 is owed to customers as of December 31, 2007.

Based on the cumulative amount available as of December 31, 2007, \$3,953 is authorized to be passed-back to customers during the taxable year ending December 31, 2009.

Taxable Year Ending: December 31, 2007



John D. Stewart  
Director, Office of Accounting and Finance