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UNITED WATER NEW ROCHELLE INC. Initial Effective Date: November 1, 2006

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GENERAL INFORMATION

27.1. BACKBILLING FOR RESIDENTIAL CUSTOMERS

A. Explanation for Backbill

Every backbill must contain a written explanation of the specific reason for the backbill, and if the bill covers more than a 24-month period, a statement as to why the billing was not limited in Section C Limitations on Backbilling Period.

Every backbill must contain all required information applicable under section dealing with Contents of Bills of this Tariff.

A backbill must be accompanied by an offer of a payment agreement in accordance with the section dealing with Deferred Payment Agreements of this Tariff, if applicable.

B. Limitations on Issuance of Backbills

The Company may not issue a backbill more than six months after the Company actually became aware of the circumstance, error or condition that caused the underbilling.

The Company may not upwardly revise a backbill, and must issue a downwardly revised backbill as soon as reasonably possible and within two months after the Company becomes aware that the first backbill was excessive.

C. Limitations on Backbilling Period

When the failure to bill earlier was due to a Company deficiency, the Company must limit the backbilling period to 12 months before the Company actually became aware of and corrected the circumstance, error or condition that caused the underbilling, unless the Company can demonstrate that the Customer's culpable conduct caused or contributed to the original underbilling.

When the failure to bill earlier was not due to a Company deficiency, the Company must limit the backbilling period to 24 months before the Company actually became aware of and corrected the circumstance, error or condition that caused the underbilling, unless the Company can demonstrate that the Customer's culpable conduct caused or contributed to the original underbilling.

Issued in compliance with the Commission Order in Case 04-W-1221 dated August 24, 2005.

Issued by: M.J. Pointing, V.P. & Gen. Mgr., 225 Palmer Ave., New Rochelle, NY 10801