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July 8, 2008

<u>Via the NYPSC Electronic Tariff System</u> Jaclyn A. Brilling, Secretary New York State Public Service Commission Three Empire State Plaza Albany, New York 12223-1350

Dear Secretary Brilling:

Pursuant to the Order of the Public Service Commission, State of New York, issued and effective March 5, 2008 in Case 07-W-0508, enclosed herewith for filing is electronic tariff PSC No. 1 of Long Island Water Corporation d/b/a Long Island American Water, and related statements, with an initial effective date of July 31, 2008. This tariff supersedes paper tariff PSC No. 5.

Respectfully submitted,

/s/ John M. Watkins

John M. Watkins

JMW: dlc **Enclosures**

William M. Varley, President, Long Island American Water C: