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May 20, 2011

<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 Statement 2 of the System Improvement Charge of Long Island Water Corporation d/b/a Long Island American Water. This tariff filing sets the surcharge at 1.06% per the attached letter dated May 20, 2011.

Respectfully submitted,

Is/ John N. Casillo

John N. Casillo

JNC:dlc **Enclosures**

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