

# AQUA

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May 10, 2011

Hon. Jaclyn A. Brilling, Secretary  
New York State Public Service Commission  
Three Empire State Plaza  
Albany, NY 12223

Re: Case 09-W-0237 Proceeding on Motion of the Commission as to the Rates,  
Charges, Rules and Regulation of New York Water Service Corporation

Dear Secretary Brilling:

New York Water Service Corp. (the "Company") hereby submits for filing with the New York State Public Service Commission the attached RRC2 Statement No. 2 of the Company's tariff, PSC No: 12 Water, Revenue and Production Cost Reconciliation Adjustment Clause and Property Tax Clause No. 2. to Commission Order issued and effective January 29, 2010 in Case 09-W-0237.

Sincerely,

Matthew Snyder  
President

An Aqua America Company