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**UNITED WATER**  
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February 25, 2011

**VIA ELECTRONIC TARIFF SYSTEM**

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

Re: Case 11-W-\_\_\_\_\_ - United Water Owego-Nichols Inc. – Water Rates

Dear Secretary Brillig:

The enclosed tariff leaves listed below and issued by United Water Owego-Nichols Inc. (“UWON” or “the Company”) are being transmitted for filing in compliance and accordance with 16 NYCRR § 4.5(d). The tariffs are filed to become effective on March 28, 2011.

Leaf No. 44, Revision 1, Superseding Revision 0  
Leaf No. 45, Revision 1, Superseding Revision 0  
Leaf No. 46, Revision 1, Superseding Revision 0  
Leaf No. 47, Revision 1, Superseding Revision 0  
Leaf No. 48, Revision 1, Superseding Revision 0  
Leaf No. 49, Revision 1, Superseding Revision 0  
Statement Type: CSS, Statement No. 3, Superseding Statement No. 2

**Purpose of the Filing**

The enclosed revisions to the Company’s Schedule P.S.C. No. 1 – Water, are designed to produce an annual increase in base rates of \$640 thousand.

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Prepared written testimony and exhibits comprising UWON's direct case in support of these tariff revisions are being filed contemporaneously, under separate cover.

Newspaper Publication

Notice of this filing will be published in newspapers in accordance with the Commission's requirements set forth in PSL § 89-c(10)(b) and 16 NYCRR § 720-8.1. Proof of publication of the notice will be filed upon completion.

State Administrative Procedure Act

A proposed form Notice of Proposed Rulemaking for publication in the State Register pursuant to the State Administrative Procedures Act is enclosed.

Questions concerning this filing should be directed to me at 201-750-5723.

Very truly yours,

Kevin H. Doherty  
*Director – Regulatory Business*

Enclosures