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February 1, 2010

Via the NYPSC Electronic Tariff System Jaclyn A. Brilling, Secretary

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 3 of the Distribution System Improvement Surcharge of Long Island Water Corporation d/b/a Long Island American Water. This tariff filing sets the surcharge at 1.04% per the attached letter dated January 19, 2010.

Respectfully submitted,

/s/ John N. Casillo

John N. Casillo

JNC:dlc Enclosures

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