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Via FedEx

April 27, 2009

The Honorable Jaclyn A. Brilling, Secretary
New York State Public Service Commission
Three Empire State Plaza
Albany, New York 12223-1350

SUBJECT: United Water New York Inc.
Revenue, Production Cost and Property Tax Reconciliation Surcharge
Case No. 06-W-0131

Dear Secretary Brilling:

Pursuant to the Commission order Issued and Effective April 21, 2009 Concerning the Rates of United Water New York Inc. in Case 06-W-0131, enclosed for filing please find Statement No. 3 of the Revenue, Production Cost and Property Tax Reconciliation and Adjustment Clause Statement effective May 1, 2009, the beginning of the next billing cycle. This tariff filing is for a surcharge of .296% representing the reconciliations for the second rate year ended December 31, 2008 of \$98,514.

Very truly yours,

Caryl D. Jersey
Regulatory Specialist – Regulatory Business

Attachment

cc: M. Gennari
J. Cagle
E. Gil (w/enc.)
M. Pointing (w/enc.)
M. Ferrer, NYSPSC (w/enc.)
A. Rosenblatt, NYSPSC (w/enc.)
Joanne Green, NYSPSC (w/enc.)
Janet Del Vecchio, NYSPC (w/enc.)