Willsboro Bay Water Company 386 Bay Lane Willsboro, New York 12996

February 23, 2011

Jaclyn A. Brilling, Secretary State of New York Department of Public Service 3 Empire State Plaza Albany, NY 12223-1350

Re: CASE 10-W-0217 – Willsboro Bay Water Company – Compliance Filing

Dear Secretary Brilling:

The enclosed further revision, submitted by Water Rates Staff, on behalf of Willsboro Bay Water Company, is transmitted electronically for filing in compliance with the Commission Order issued and effective February 18, 2011 in the above-mentioned case.

P.S.C. No. 1 - WaterFirst Revised Leaf No. 12, Superseding Revision 0Effective: March 1, 2011

The company is requesting waiver of newspaper publication for the filing.

Sincerely,

Elizabeth Wilkins, Owner/Operator Willsboro Bay Water Company

Enc.