Kelly LoRusso Rate Analyst

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<u>Via E-Mail</u>

December 30, 2010

The Honorable Jaclyn A. Brilling, Secretary New York State Public Service Commission Three Empire State Plaza Albany, New York 12223-0948

Re: Case 00-M-1556 – In the Matter of the Proposed Accounting and Ratemaking for the Tax Law Changes Included in the 2000-2001 New York State Budget

Dear Secretary Brilling:

In compliance with New York Public Service Commission Order in Case 00-M-1556 issued and effective December 21, 2000, enclosed for filing please find P.S.C. No. 1 – Water –Statement Type: IBT, Statement No. 4 for United Water Westchester. This tax rate change is in compliance with the notice dated August 10, 2010 recognizing an over-collection of \$107,597 as of December, 2009 and authorizing the full amount to be refunded during the taxable year ending December 31, 2011.

If you or your Staff have any questions regarding this matter, please do not hesitate to contact me at 201-750-5781.

Very truly yours,

Kelly LoRusso Rate Analyst – Regulatory Business

Attachments

Cc: Caryl D. Jersey Sandy Chung Khaja Khateeb Vicky Chalanick, PSC Albany