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May 20, 2011

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

**Re: Case 11-W-0200: Long Island Water Corporation d/b/a Long Island  
American Water – Suspension of Major Rate Increase.**

Dear Secretary Brilling:

In compliance with the Notice of the Secretary of the New York State Public Service Commission, issued May 11, 2011 in the above-referenced proceeding, Long Island Water Corporation (d/b/a Long Island Water American Water) hereby transmits for filing the following tariff supplement.

P.S.C. No. 1 – Water

Suspension Supplement No. 1

Effective: May 20, 2011

Very truly yours,

/s/

Steven D. Wilson

Enc.