



John N. Casillo
Financial Manager
733 Sunrise Highway
Lynbrook, NY 11563
John.Casillo@amwater.com

P 516.596.4817
F 516.599.1366

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Via the NYPSC Electronic Tariff System

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 are Tariff Leaves Nos. 60 through 69, Revision 2 replacing Revision 1, of Long Island Water Corporation d/b/a Long Island American Water, with an effective date of April 1, 2010.

Respectfully submitted,

/s/ John N. Casillo

John N. Casillo

JNC:dlc
Enclosures

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