

CARYL D. JERSEY  
**Senior Regulatory Specialist**

**UNITED WATER**  
200 OLD HOOK ROAD  
HARRINGTON PARK, NJ 07640  
TEL 201-767-2888  
FAX 201-750-5728  
EMAIL Caryl.Jersey@UnitedWater.com  
WWW.UNITEDWATER.COM

Via Electronic Tariff System

January 29, 2010

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

Re: United Water Owego-Nichols Inc.  
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 the New York Public Service Commission Order in Case 00-M-1556 issued and effective December 21, 2000, United Water Owego-Nichols hereby files electronically its Tax Statement (TAX), Statement No. 4. This Statement sets the Prior Year Under/Over Collection to 0 to reflect the full pass-back of the amount authorized in the letters to United Water Owego and United Water Nichols from the Director, Office of Accounting and Finance, dated October 29, 2008.

If you or your staff have any questions regarding this matter, please do not hesitate to contact me at 201-767-2888.

Very truly yours,

Caryl D. Jersey  
Senior Regulatory Specialist

Enclosure

cc:

Jim Cagle  
Peiling Lin  
Michael Pointing  
Pennie Williams  
Alan Watkins  
Khaja Khateeb  
Vicky Chalanick, NYSPSC