

John J. Tormey III, Esq.
Dump Suez, LLC
P.O. Box 918
Pearl River, NY 10965 USA
(212) 410-4142 (phone)
(845) 735-9691 (phone and voicemail)
(212) 410-2380 (fax)
jtormey@optonline.net

VIA FAX: 1-518-486-6081, MAIL, and E-MAIL:
secretary@dps.ny.gov

Thursday, November 27, 2014

Honorable Kathleen H. Burgess, Secretary to the Commission - Office of the Secretary
State Of New York Department of Public Service/New York State Public Service Commission
3 Empire State Plaza (Agency Building 3)
Albany, New York 12223-1350 USA

Re: Matter Master: 14-02068/Matter Number: 14-02068
"In The Matter Of Staff's Investigation Into United Water's Accounting Irregularities"
(The "Irregularities Matter")

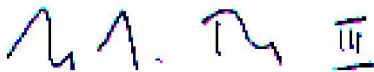
Dear Honorable Secretary Burgess:

Attached/enclosed please find a copy of my "(Corrected) Letter To PSC Staff Office Of Accounting Chief Joe Lochner" dated November 18, 2014 ("Lochner Letter"), the original version of which I filed in the above-identified Matter and electronically with your office on that date. Additionally, I would like to file this same Lochner Letter, the same identical document, in three (3) pending and pre-existing PSC Cases relating to and involving United Water. Those Cases are:

1. **Case 13-W-0246** (*Matter #13-01259*) (Proceeding on Verified Petition of United Water New York Inc. for Implementation of a Long-Term Water Supply Surcharge, And Related Tariff Amendment) (the "Surcharge Case"); and
2. **Case 13-W-0295** (*Matter #13-01437*) (Proceeding on Motion of the Commission as to the Rates, Charges, Rules and Regulations of United Water New York Inc. for Water Service) (the "Major Rate Case"; or, simply, "Rate Case"); and
3. **Case 13-W-0303** (*Matter #13-01489*) (Proceeding on Motion of the Commission to Examine United Water New York, Inc.'s Development of a New Long-Term Water Supply Source) (the "Need Case").

As you know, my previously-filed Omnibus Motion in this Irregularities Matter seeks consolidation of this Matter with the three (3) pre-existing United Water Cases. Additionally, the "accounting irregularities" now admitted by United Water in the record of this Matter Number 14-02068, establish United Water's disingenuousness and should be deemed to infect United Water's testimony and submissions in the Prior United Water Cases. Accordingly, therefore, I believe it is appropriate to also file this same Lochner Letter in **Case 13-W-0246** (Matter #13-01259), **Case 13-W-0295** (Matter #13-01437); and **Case 13-W-0303** (Matter #13-01489), as well. Thank you.

Respectfully submitted,



John J. Tormey III, Esq.
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