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W. Michael Seidel

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January 4, 2011

Ms. Elizabeth Rolando, Chief Clerk  
Illinois Commerce Commission  
527 East Capitol Avenue  
P. O. Box 19280  
Springfield, IL 62701

**RE: Great Northern Utilities, Inc.  
Proposed Increases in Water Rates  
Supplemental Direct Testimony**

Dear Ms. Rolando:

On December 22, 2010, we filed on behalf of Great Northern Utilities, Inc. the following proposed tariff sheets together with supporting testimony and exhibits:

ILL.C.C. No. 3  
Twelfth Revised Sheet No. 1  
Effective: February 4, 2011  
Canceling Eleventh Revised Sheet No. 1

ILL.C.C. No. 3  
Original Sheet No. 1.1  
Effective: February 4, 2011

The prepared direct testimony submitted with the filing explained the basis for the modified depreciation rates used to calculate the depreciation expense included in the revenue request. Subsequent to the filing, the Commission Staff requested that the Company supplement that testimony by providing and exhibit showing the depreciation schedule with present and proposed depreciation rates. Accordingly, we are herewith transmitting an original and two copies the Supplemental Direct Testimony of Lean Georgiev and GNUI Ex. 1.2 with the requested information.

CHIEF CLERK'S OFFICE

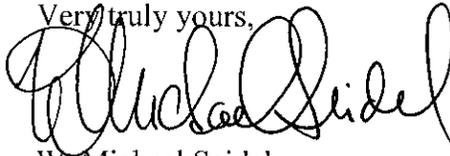
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ILLINOIS  
COMMERCE COMMISSION

Ms Elizabeth A. Rolando, Chief Clerk  
January 4, 2011  
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Please stamp and return one of the copies to confirm receipt and filing of the above-mentioned supplemental direct testimony and exhibit. If you have questions regarding this filing, my telephone number is (312) 372-4000.

Very truly yours,

A handwritten signature in black ink, appearing to read "W. Michael Seidel". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

W. Michael Seidel  
Attorney for Great Northern Utilities, Inc.

Enclosure(s)