

MIDDLESEX WATER COMPANY

PROCEDURES FOR REPORTING ACCOUNTING INQUIRIES

The Sarbanes-Oxley Act provides that publicly-traded companies should have in place a process to capture inquiries related to perceived deficiencies in the Company's accounting practices. Such inquiries may be made by internal parties such as directors, officers and employees of the Company, as well as by external parties.

Directors, officers and employees of the Company are governed by the procedures set forth in the Company Code of Conduct and may raise concerns about perceived lapses in the quality of accounting practices, as explained in the Code of Conduct.

External parties who have such concerns may contact, in confidence, the Company General Counsel, by writing to the General Counsel at Middlesex Water Company, 1500 Ronson Road, Iselin, New Jersey 08830, including name and other contact information where you may be reached to obtain further information. Upon receipt of such inquiry, the General Counsel will conduct an initial investigation to determine if the inquiry should be forwarded to the Company's Audit Committee for further consideration.

April 20, 2011