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WATERS CORP /DE/
Form 8-K
January 30, 2003

UNITED STATES SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Form 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of report (Date of earliest event reported) January 30, 2003

Waters Corporation
(Exact Name of Registrant as Specified in Its Charter)

Delaware
(State or Other Jurisdiction of Incorporation)

01-14010
(Commission File Number)

13-3668640
(IRS Employer Identification No.)

34 Maple Street, Milford, Massachusetts
(Address of Principal Executive Offices)

01757
(Zip Code)

(508) 478-2000
(Registrant's Telephone Number, Including Area Code)

N/A
(Former Name or Former Address, if Changed Since Last Report)

Item 7. Financial Statements and Exhibits

(c) Exhibits

Exhibit 99.1 Unaudited Service Cost Reclass by Quarter for
2002 and 2001

Item 9. Regulation FD Disclosure

The purpose of this Form 8-K is to provide information regarding a reclassification of service costs associated with revenue generating activities from selling, general and administrative expenses to cost of sales in the Company's Consolidated Statement of Operations for the years ended December 31, 2002, 2001 and 2000. The attached Exhibit 99.1 includes the unaudited reclassification by quarter for 2002 and 2001.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the

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Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

WATERS CORPORATION

Dated: January 30, 2003

By: /s/ John Ornell

Name: John Ornell
Title: Senior Vice President,
Finance and Administration
and Chief Financial Officer