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John T. Dillon VP, General Counsel & Secretary 60 Brooklyn Avenue Merrick, NY 11566 M 201.538.4478 F 973.564.5708

john.dillon@amwater.com

September 26, 2018

Via the NYSPSC Electronic Tariff System

Hon. Kathleen H. Burgess Secretary to the Commission State of New York Public Service Commission Building 3, Empire State Plaza Albany, New York 12223

Re: Case 17-M-0815 – Proceeding on Motion of the Commission on Changes in Law that May Affect Rates

Dear Secretary Burgess:

New York American Water Company, Inc.'s hereby submits Tax Statement No. 1, effective October 1, 2018, to Tariff, P.S.C. No. 5 – Water in compliance with Ordering Clause No. 4 of the Commission's Order Issued and Effective August 9, 2018 in the above referenced matter.

The Company will be complying with the publication requirements pursuant to Ordering Clause No. 10.

Respectfully submitted,

John T. Dillon

JTD:dlc Enclosure