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Via the NYPSC Electronic Tariff System

Hon. Kathleen H. Burgess, Secretary
New York State Public Service Commission
Three Empire State Plaza
Albany, New York 12223-1350

Dear Secretary Burgess:

Enclosed herewith for filing is Statement No. 2 of the System Improvement Charge on behalf of New York American Water Company, Inc., f/k/a Long Island Water Corporation, effective January 1, 2014. This tariff filing sets the surcharge at 1.84% pursuant to the letter dated December 23, 2013 from Bruce E. Alch, Chief, Gas and Water Rates.

Please do not hesitate to contact me should you have any questions.

Respectfully submitted,

/s/ Suzana Duby

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SD:dlc
Enclosures