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August 27, 2015

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

Re: New York American Water Company, Inc., f/k/a New York Water Service Corporation,
Revenue and Property Tax Reconciliation Mechanism for the Rate Year ended March
31, 2015
Case 11-W-0472

Dear Secretary Burgess:

Enclosed herewith for filing is revised PSC No. 2 – Water Revenue and Production Cost Reconciliation Adjustment Clause and Property Tax Clause Statement No. 5 with an effective date of September 1, 2015, on behalf of New York American Water Company, Inc., f/k/a New York Water Service Corporation. This statement reflects a one time RAC/PTR credit per customer of \$5.82 as explained more fully in the attached statement and pursuant to the attached letter dated August 3, 2015, 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