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March 2, 2018

Via the NYSPSC Electronic Tariff System

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

Re: Proceeding on Motion of the Commission as to the Rates, Charges, Rules and Regulations of New York American Water Company, Inc. for Water Service Case No. 16-W-0259

Dear Secretary Burgess:

Enclosed herewith for filing is New York American Water Company, Inc.'s Tariff, P.S.C. No. 5 – Water, Rate Year 2 compliance filing effective April 1, 2018, on a temporary basis, as follows:

- First Revised Leaf No. 87;
- Second Revised Leaves Nos. 61 through 64 and 69 through 86;
- Incremental Property Tax Surcharge Statement No. 3; and
- Cancellation Supplement No. 5, cancelling Make Whole Surcharge Statement No. 2, effective April 1, 2018.

This filing reflects such tariff changes necessary to effectuate the terms of the Order for the rates in the rate year ending March 31, 2019, pursuant to ordering paragraph number 5 of the New York State Public Service Commission Order issued and effective May 18, 2017 in Case 16-W-0259.

Respectfully submitted,

/s/ John T. Dillon

John T. Dillon

JTD:dlc
Enclosure