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Via the NYSPSC Electronic Tariff System

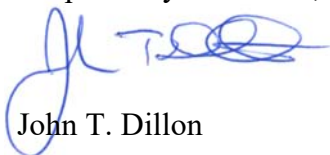
Hon. Kathleen H. Burgess
Secretary to the Commission
State of New York Public Service Commission
Building 3, Empire State Plaza
Albany, New York 12223

**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. hereby submits Tax Statement No. 2 to Tariff P.S.C. No. 5 – Water effective February 1, 2019. The revised tax statement is being submitted pursuant to and following discussions with Staff regarding the method of calculation of the tax credit.

Respectfully submitted,



John T. Dillon

JTD:dlc
Enclosure