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July 28, 2014

Via Email and the NYPSC 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: In the Matter of the Joint Petition, Pursuant to Public Service Law Section 89-h, by NEW YORK AMERICAN WATER COMPANY, INC. for Approval of an Agreement of Sale under which LUCAS ESTATES WATER COMPANY, INC. will Sell and New York American Water Company, Inc. will Acquire 100% of the Assets of Lucas Estates Water Company, Inc. Case 14-W-0148

Dear Secretary Burgess:

Enclosed herewith for filing, pursuant to the Order of the Public Service Commission, State of New York, issued and effective July 25, 2014 in Case 14-W-0148, are revised tariff leaves with an effective date of August 1, 2014.

Respectfully submitted,

/s/ Suzana Duby

Suzana Duby

SD:dlc Enclosures