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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 updated Revenue and Production Cost Reconciliation Adjustment Clause and Property Tax Clause (RPCRC) tariff Statement No. 2, effective August 1, 2014, on behalf of New York American Water Company, Inc., f/k/a Aqua NY of Sea Cliff (the "Company"). This statement reflects the RAC/PTR surcharge per customer of \$74.39, or \$18.60 per quarter as explained more fully in the attached statement.

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

Respectfully submitted,

/s/ Suzana Duby

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SD:dlc
Enclosures