



November 29, 2021

Via the NYSPSC Electronic Tariff System

Hon. Michelle L. Phillips
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 the May Affect Rates**

Dear Secretary Phillips:

New York American Water Company, Inc.'s hereby submits Tax Cuts and Jobs Act of 2017 Rate Reduction Statement No. 5, effective December 1, 2021, to Tariff P.S.C. No. 5 – Water, in compliance with Ordering Clause No. 3 of the Commission's Order Approving Tariff Amendments on a Permanent Basis, Issued and Effective April 22, 2019 in the above referenced matter.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "J. T. Dillon", is written over a faint, larger blue outline of the same signature.

John T. Dillon

JTD:dlc
Enclosure