



John T. Dillon
VP, General Counsel & Secretary
60 Brooklyn Avenue
Merrick, NY 11566

O 516.632.2210
M 201.538.4478

john.dillon@amwater.com

December 28, 2018

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 16-W-0259 - 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 17-M-0815 – Proceeding on Motion of the Commission on Changes in Law that May Affect Rates

Case 18-W-0554 – Petition for Approval, Pursuant to Public Service Law, Section 113(2), of a Proposed Allocation of Certain Tax Refunds between New York American Water Company, Inc. and Ratepayers

Dear Secretary Burgess:

New York American Water Company, Inc.'s hereby submits Revenue and Production Cost Reconciliation Adjustment Clause and Property Tax Clause Statement No. 5, effective January 1, 2019, to Tariff, P.S.C. No. 5 – Water, in compliance with Ordering Clause No. 2 of the Commission's Order Determining Net Refund Amount Issued and Effective December 13, 2018 in the above referenced matters.

Pursuant to Ordering Clause No. 3 of that same Commission Order, the requirements of Public Service Law §66(12)(b) and 16 NYCRR §720-8.1 as to newspaper publication for this filing is waived.

Respectfully submitted,

John T. Dillon

JTD:dlc
Enclosure