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October 31, 2017

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

Re: New York American Water Company, Inc., f/k/a Long Island Water Corporation, Revenue and Property Tax Reconciliation Mechanism for the Rate Year Ended March 31, 2016 Case No. 11-W-0200

AND

New York American Water Company, Inc., f/k/a Aquarion Water Company of Sea Cliff, Inc., Revenue and Property Tax Reconciliation Mechanism for the Rate Year ended March 31, 2017 Case No. 17-W-0300

Dear Secretary Burgess:

Enclosed herewith for filing is updated Revenue and Production Cost Reconciliation Adjustment Clause and Property Tax Clause Statement No. 3 with an effective date of November 1, 2017, submitted on behalf of New York American Water Company, Inc. This statement reflects a monthly RAC/PTR surcharge per Long Island District customer of \$13.47 as of November 1, 2017, as explained more fully in the attached statement and pursuant to the letter dated October 26, 2017, from Michael J. Rieder, Chief, Gas and Water Rates. This statement also reflects a monthly RAC/PTR surcharge per Sea Cliff customer of \$26.95 as of November 1, 2017, pursuant to the Order of the Commission in Case 17-W-0300 issued and effective October 23, 2017.

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

Respectfully submitted,

John T. Dillon

JTD:dlc Enclosures

cc: Michael Rieder (via email, w/enc.)