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**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. 3, effective December 1, 2019, 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,

John T. Dillon

JTD:dlc  
Enclosure

cc: Timothy Canty, Utility Supervisor, Office of Accounting, Audits and Finance, NYSPSC  
Michael J. Rieder, Chief, Gas and Water Rates Section, NYSPSC