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February 28, 2019

Via the NYSPSC Electronic Tariff System

The Honorable Kathleen H. Burgess Secretary to the Commission State of New York Public Service Commission Building 3, Empire State Plaza Albany, New York 12223

Re: 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 No. 16-W-0259

Dear Secretary Burgess:

Enclosed herewith for filing is New York American Water Company, Inc.'s Tariff, P.S.C. No. 5 – Water, Rate Year 3 compliance filing effective April 1, 2019, on a temporary basis, as follows:

- Second Revised Leaf No. 87;
- Third Revised Leaves Nos. 61 through 64 and 70 through 86;
- Fourth Revised Leaf No. 69; and
- Incremental Property Tax Surcharge Statement No. 5.

This filing reflects such tariff changes necessary to effectuate the terms of the Order for the rates in the rate year ending March 31, 2019, pursuant to ordering paragraph number 5 of the New York State Public Service Commission Order issued and effective May 18, 2017 in Case 16-W-0259. Newspaper publication of the Rate Year 3 rate changes will be made in compliance with ordering paragraph number 7 of the Order.

Respectfully submitted,

John T. Dillon

JTD:dlc Enclosure