



Suzana Duby
Corporate Counsel
167 J.F. Kennedy Parkway
Short Hills, NJ 07078

Suzana.Duby@amwater.com

P 973.564.5755
F 973.564.5708

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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

Dear Secretary Burgess:

Enclosed herewith for filing is updated tariff RPCRC statement no. 3, effective February 1, 2015, on behalf of New York American Water Company, Inc., f/k/a Long Island Water Corporation (the "Company"). This statement reflects the RAC/PTR surcharge per customer of \$35.52 (or \$5.92 per month over 6 months), which is net of an offset from proceeds from the sale of the Company's Lynbrook office building pursuant to Commission authorization by Order issued and effective January 12, 2015 under Case 14-W-0072, as explained more fully in the attached statement.

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

Respectfully submitted,

/s/ Suzana Duby

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SD:dlc
Enclosures