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May 24, 2013

**Via the NYPSC Electronic Tariff System**

The Honorable Jeffrey C. Cohen  
Acting Secretary  
State of New York Public Service Commission  
Building 3, Empire State Plaza  
Albany, New York 12223

Dear Acting Secretary Cohen:

Enclosed herewith for filing on behalf of New York American Water Company, Inc., pursuant to the orders of the Public Service Commission, State of New York, issued and effective January 29, 2010 in Case 09-W-0237, and issued and effective April 20, 2012 in Case 11-W-0472, is a revised PSC No. 2 – Water Revenue and Production Cost Reconciliation Adjustment Clause and Property Tax Clause Statement with an effective date of June 1, 2013.

Respectfully submitted,

*/s/ Suzana Duby*

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SD:dlc  
Enclosures