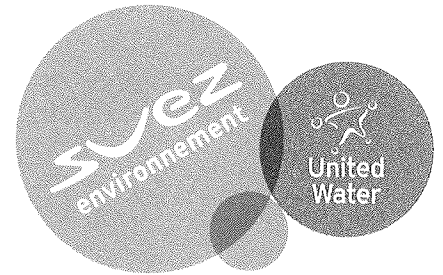


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Via Eelctronic Tariff System

September 26, 2014

The Honorable Kathleen H. Burgess, Secretary
New York State Public Service Commission
Three Empire State Plaza
Albany, New York 12223-1350

**SUBJECT: United Water New York Inc.
Revenue, Production Cost and Property Tax Reconciliation Surcharge
Case No. 09-W-0731
Tariff Filing**

Dear Secretary Burgess:

Pursuant to Ordering Clause No. 1 and in accordance with the terms of the Joint Proposal Concerning the Rates of United Water New York Inc. in Case 09-W-0731 issued and effective July 20, 2010, enclosed for filing please find Statement 8 of the Revenue, Production Cost and Property Tax Reconciliation Adjustment Statement effective September 29, 2014. This tariff filing is for a surcharge of 9.321% representing the reconciliation for the fourth transition rate year of 9 months ended May 31, 2013 along with one-half the remaining balance of the previously authorized recovery from the rate year ended August 31, 2013 and the remaining balance of the previously authorized recovery from the rate year ended August 31, 2012.

Very truly yours,

Caryl D. Jersey
Sr. Regulatory Specialist – Regulatory Business

Attachment

cc: J. Cagle (w/enc)
T. Michaelson (w/enc)
A. Timbrook – NYSPSC (w/enc)
V. Chalanick – NYSPSC (w/enc)
A. Rocha (w/enc)
S. Chung(w/enc)
George Graham (w/enc)
Peiling Lin (w/enc)