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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 revised PSC No. 2 – Water Revenue and Production Cost Reconciliation Adjustment Clause and Property Tax Clause Statement No. 4 with an effective date of August 1, 2014, on behalf of New York American Water Company, Inc., f/k/a New York Water Service Corporation. This statement reflects a one time RAC/PTR credit per customer of \$16.83 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