Elmira Utility Associates, Inc. Independent Water Works, Inc. P.O. Box 438 Wellsburg, NY 14894

June 18, 2015

The Honorable Kathleen H. Burgess Secretary to the Commission NYS Department of Public Service 3 Empire State Plaza Albany, NY 12233-1350

RE: Independent Water Works, Inc. - RORI Statement No. 1 (Rate of Return Incentive)

Dear Secretary Burgess:

Enclosed for electronic filing is Independent Water Works, Inc.'s RORI Statement No. 1 to P.S.C. No. 1 – Water. This filing is being made to correct the placement of the above-mentioned statement in the Electronic Tariff System under the RORI statement subtype. The Company was directed to make a compliance filing in December of 2002 under Case 02-W-0742, at that time, the RORI Statement was filed incorrectly under the wrong subtype of ESCROW. No changes have been made to the statement.

Sincerely,

Lawrence Nadel, President Independent Water Works, Inc.

Enc.