



**Department of
Public Service**

Public Service Commission

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Secretary

Three Empire State Plaza, Albany, NY 12223-1350
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August 26, 2015

Hon. Kathleen H. Burgess
Secretary to the Commission
New York State Public Service Commission
Empire State Plaza
Agency Building 3
Albany, NY 12223-1350

Re: CASE 13-W-0295 - Proceeding on Motion of the Commission as to the Rates, Charges, Rules and Regulations of United Water New York Inc. for Water Service.

CASE 09-W-0731 - Proceeding on Motion of the Commission as to the Rates, Charges, Rules and Regulations of United Water New York Inc.

CASE 09-W-0824 - Proceeding on Motion of the Commission as to the Rates, Charges, Rules and Regulations of United Water New Rochelle Inc. for Water Service.

CASE 09-W-0828 - Proceeding on Motion of the Commission as to the Rates, Charges, Rules and Regulations of United Water Westchester Inc. for Water Service.

Dear Secretary Burgess:

On February 10, 2015, the Commission issued an Order¹ addressing a petition for rehearing in the most recent rate filing of United Water New York Inc. (UWNY). The Commission noted that Department of Public Service Staff (Staff) was in the process of reviewing the property tax reconciliation mechanism filings for UWNY, United Water New Rochelle, Inc., and United Water Westchester, Inc. and stated that “[i]f, in the course of that audit, DPS staff were to find that UWNY acted imprudently with respect to its taxes, DPS staff could recommend to the Commission that adjustments to the reconciliation be made to account for such imprudence....”

¹ Case 13-W-0295, United Water New York, Inc. – Rates, Order Regarding Petition for Rehearing (issued February 10, 2015).

Staff has completed its review of the United Water companies' filings and respectfully submits the accompanying report on its findings for the Commission's consideration.

Respectfully,

/s/

Joseph Dowling
Assistant Counsel