



September 28, 2017

**VIA ELECTRONIC FILING**

Honorable Kathleen Burgess, Secretary  
New York State Department of Public Service  
Three Empire State Plaza, 19th Floor  
Albany, NY 12223

Re: Case 17-W-0232 - Proceeding on Motion of the Commission Regarding the  
Ratemaking Impacts on Suez New York Inc. and New York American Water Inc.  
of Changes in the Definition of a Qualified New York Manufacturer under New  
York State Law

Dear Secretary Burgess,

On behalf of New York American Water Company, Inc., enclosed for filing please find  
the Direct Testimony and Exhibits of Frank X. Simpson.

Should you have any questions about this filing, please contact us.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Brian T. FitzGerald'.

Brian T. FitzGerald  
Gregory G. Nickson

Enclosures

cc: Honorable Michelle L. Phillips (via e-mail w/ enclosures)  
DMM Party List in Case 17-W-0232 (via e-mail w/ enclosures)