



**UNITED WATER NEW YORK DIVISION**  
**Christopher J. Graziano**  
**General Manager**  
**360 West Nyack Road**  
**West Nyack, NY 10994**  
**845-620-3352**

April 27, 2015

VIA ELECTRONIC MAIL

The Honorable Kathleen H. Burgess  
Secretary to the Commission  
New York State Public Service Commission  
Agency Building 3  
Albany, New York 12223-1350

SUBJECT: 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.

Dear Secretary Burgess,

Please find the attached Benchmarking and Management Audit as conducted in conjuncture with HDR Architecture & Engineering, P.C., in full compliance CASE 13-W-0295, for United Water New York Inc.

Should you have any questions please do not hesitate to contact me at 1-845-620-3352.

Sincerely,

A handwritten signature in black ink, appearing to read 'Christopher J. Graziano'.

Christopher J. Graziano  
General Manager

Enclosure

Cc: DMM Party List (via e-mail)  
Honorable David Van Ort (via e-mail)  
Honorable Rafael Epstein (via e-mail)