

February 13, 2018

VIA HAND DELIVERY

Ira G. Megdal

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Aida Camacho-Welch
Office of the Secretary
Board of Public Utilities
44 South Clinton Ave.
3rd Floor, Suite 314
PO Box 350
Trenton, NJ 08625-0350

**Re: In the Matter of the New Jersey Board of Public Utilities' Consideration of
the Tax Cuts and Jobs Act of 2017
BPU Docket No. AX18010001**

**In the Matter of the Petition of New Jersey-American Water Company, Inc. for
Approval of Increased Tariff Rates and Charges for Water and Wastewater
Service, Change in Depreciation Rates and Other Tariff Provisions
BPU Docket No. WR17090985
OAL Docket No. PUC 14251-2017 S**

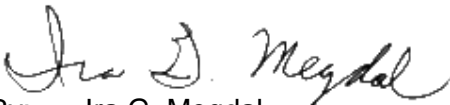
Dear Ms. Welch:

On behalf of New Jersey-American Water Company, Inc. we hereby submit an original and ten (10) copies of the Notice of Emergent Motion to Determine Customer Benefits of Federal Tax Rate Change in Pending General Rate Case, supporting Letter Memorandum and Certification of John S. Tomac in the referenced matters.

Please stamp the extra copy of the Motion as "Filed" and return same to our messenger.

Respectfully,

COZEN O'CONNOR, PC



By: Ira G. Megdal

IGM/k
Enclosure

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cc: Stefanie A. Brand, Esquire, Division of Rate Counsel (2 copies) (via hand delivery)
Division of Law (2 copies) (via First Class Mail)
Paul Flanagan (via hand delivery)
Maria Moran (via hand delivery)
Michael Kammer (via hand delivery)
Attached Service Lists (via email)