

Ira G. Megdal, Esq.
Christine Soares, Esq.
Cozen O'Connor
LibertyView Suite 300
457 Haddonfield Road
Cherry Hill, NJ 08002
856-910-5000
Attorneys for New Jersey-American Water Company, Inc.

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

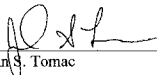
BPU DOCKET NO. WR17090985

OAL DOCKET NO. PUC14251-2017 S

CERTIFICATION OF JOHN S. TOMAC

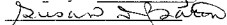
John S. Tomac, of full age, upon his oath, deposes and says:

1. I am the Senior Director of Rates & Regulation for New Jersey-American Water Company, Inc. ("NJAWC").
2. I have reviewed the letter memorandum ("Memorandum") of NJAWC in connection with this matter dated of even date herewith.
3. In BPU Docket No. WR17090985, OAL Docket No. PUC 14251-2017S I submitted the "Tax Act Supplemental Direct Testimony of John S. Tomac Regarding Tax Law Changes" (my "Testimony").
4. The portions of my Testimony contained in the Memorandum are true and correct as they appear in my testimony.
5. The Statements contained in the Memorandum are true and correct to the best of my knowledge, information and belief.



John S. Tomac

Sworn to and subscribed before me
this 13th day of February, 2018


Notary

SUSAN D BARTON
Notary Public
State of New Jersey

My Commission Expires Sep 25, 2020