

February 20, 2009

Hon. Jaclyn A. Brillling
Secretary to the Commission
NYS Public Service Commission
Three Empire State Plaza
Albany, NY 12223-1350

Dear Secretary Brillling:

The enclosed amendment, filed by Water Rates Staff, on behalf of JD Water Company, Inc. is transmitted electronically for filing in compliance with the requirements of the Public Service Commission of the State of New York in Case 02-W-0337.

P.S.C. No. 1 – Water
Escrow Statement No. 2

Effective: February 23, 2009

Very truly yours,

Jo Ann Shaw, President
JD Water Company, Inc.

Attachment