

**Windover Water Works
9368 Lake Shore Road
Angola, NY 14006
(716) 549-5984**

March 18, 2009

Honorable Jaclyn A. Brilling
Secretary
Public Service Commission
3 Empire State Plaza
Albany, New York 12223

Dear Secretary Brilling:

The enclosed amendment, issued by Water Rates Staff on behalf of Windover Water Works, to its electronic tariff schedule P.S.C. No. 2 - Water, is transmitted for filing in compliance with the New York State Public Service Commission Order dated March 18, 2009, in Case 08-W-1349.

P.S.C. No. 2 – Water
Escrow Statement No. 3

Effective: April 1, 2009

Notification

Windover Water Works will individually notify its customers by mail of the Commission's decision no later than April 15, 2009 and, file a copy of the notification with the Secretary to the Commission by April 30, 2009.

Very truly yours,

Bonnie Mulawka
Windover Water Works

Enc.