

August 27, 2008

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

Dear Secretary Brillling:

The enclosed suspension supplement to P.S.C. No. 1 – Water, filed by 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.

P.S.C. No. 1 – Water  
Suspension Supplement No. 5

Effective: August 31, 2008

Leaf No. 12, Revision No. 3  
Effective: September 1, 2008

Suspension Supplement No. 5 initially suspends the above tariff leaves from September 1, 2008 to December 29, 2008.

Very truly yours,  
JD Water Company Inc.

Jo Ann Shaw  
President

Enc.