

August 27, 2008

Hon. Jaclyn A. Brillling  
Secretary  
NYS Public Service Commission  
3 Empire State Plaza  
Albany, NY 12223

Dear Secretary Brillling:

The enclosed suspension supplement to P.S.C. No. 1 – Water, filed by Aqua New York, 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. 2

Effective: August 28, 2008

Original Leaf Nos. 1-15  
Effective: August 29, 2008

Suspension Supplement No. 2 suspends the above tariff leaves from August 29, 2008 to March 1, 2009

Very truly yours,

Karl Kyriss, President  
Aqua New York, Inc.

Enc.