

May 31, 2006

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

Dear Secretary Brilling:

The enclosed Second Revised Leaf No. 12 to Tariff
Schedule P. S. C. No. 2 - Water, filed by Dykeer Water
Company, Inc. is transmitted electronically for filing in
compliance with the Commission Order dated May 26, 2006 in
Case 06-W-0150.

P.S.C. No. 2 - Water
Second Revised Leaf No. 12
Superseding Original Leaf No. 12

Effective: June 1, 2006

Publication

Dykeer Water Company, Inc. will individually notify
its customers of the above filing.

Very Truly Yours,

Kathy L. Pape, Vice President
Treasurer & Rate Counsel
Dykeer Water Company, Inc.

Enc.