

March 27, 2008

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

Dear Secretary Brillling:

The enclosed Second Revised Leaf No. 12 and Escrow Statement No. 1 to Tariff Schedule P. S. C. No. 2 - Water, filed on behalf of Hill Waterworks Corp., is transmitted electronically for filing in compliance with the Public Service Commission Order in Case 07-W-1257 dated March 26, 2008.

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

Effective: April 1, 2008

Publication

Hill Waterworks individually notified its customers by mail on January 22, 2008 of the proposed rate increase and will individually notify its customers of the Commission's decision no later than April 15, 2008.

Very truly yours,

Sal Martino, President
Hill Waterworks Corp.

Enc.