April 29, 2008

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

Dear Secretary Brilling:

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. 1

Effective: April 30, 2008

Original Leaf Nos. 1-15 Effective: May 1, 2008

Suspension Supplement No. 1 suspends the above tariff leaf from May 1, 2008 to and including August 28, 2008.

Very truly yours,

Karl Kyriss, President Aqua New York, Inc.

Enc.