February 27, 2008

Jaclyn A. Brilling, Secretary NYS Public Service Commission Three Empire State Plaza Albany, NY 12223-1350

Re: Mountain Lodge Park Water Corp.

Dear Secretary Brilling:

The enclosed compliance filing to PSC No. 2 – Water, listed below, issued by Mountain Lodge Park Water Corp. is being transmitted electronically for filing with the Public Service Commission of the State of New York

Cancellation Supplement No. 3

Effective: January 1, 2009

Publication

In compliance with the Commission Order, Mountain Lodge Park Water Corp., will individually notify its customers of the proposed changes.

Very truly yours, Mountain Lodge Park Water Corp.

Arthur Parker Robert Parker

Enc.