

Mail Stop 3561

September 17, 2009

Jeffrey R. Hines
President and Chief Executive Officer
The York Water Company
130 East Market St. York, Pennsylvania 17401

**Re: The York Water Company
Form 10-K for Fiscal Year Ended December 31, 2008
Filed March 11, 2009
File No. 001-34245**

Dear Mr. Hines:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director