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