



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

November 16, 2016

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

**Re: The York Water Company  
Annual Report on Form 10-K for Fiscal Year Ended December 31, 2015  
Filed March 8, 2016  
File No. 001-34245**

Dear Mr. Hines:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Lilyanna Peyser for

Mara L. Ransom  
Assistant Director  
Office of Consumer Products