

April 6, 2006

Honorable Jaclyn A. Brilling  
Secretary  
Public Service Commission  
3 Empire State Plaza  
Albany, New York 12223

Dear Secretary Brilling:

Southside Water Inc. adopts the Tariff Schedule  
P.S.C. No. 1 - Water, James V. Lettiere, Jr. d/b/a Lettiere  
Water System, via the enclosed Supplement.

Adoption Supplement No. 3, P.S.C. No. 1 - Water

Effective: May 6, 2006

Very Truly Yours,

James V. Lettiere, Jr.