

February 21, 2007

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

Dear Secretary Brilling:

The enclosed amendments, issued by Brookside Meadows Water-Works Corp. to its Schedule P.S.C. No. 1 - Water, are transmitted for filing in compliance with the Commission Order dated February 20, 2007 in Case 06-W-0391.

First Revised Leaf No. 12
Rate of Return Incentive Statement No. 1

Effective Date: February 26, 2007

Publication

Not Required.

Very Truly Yours,

Joseph Kirchoff, President
Brookside Meadows Water-Works Corp.

Enc.