

November 30, 2006

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

Dear Secretary Brillling:

The enclosed amendments to Tariff Schedule P. S. C. No. 1 - Water, effective December 1, 2006, filed by Southside Water Inc. is transmitted electronically for filing in compliance with the Commission Order dated December 27, 2005 in Case 05-W-0696.

Purchased Water Adjustment Statement No. 3

Effective: December 1, 2006

Very Truly Yours,

James V. Lettiere, Jr.