

October 18, 2006

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

Dear Secretary Brillling:

The enclosed amendment to Tariff Schedule P. S. C. No. 1 - Water, filed by Southside Water Inc. is transmitted electronically for filing in compliance with the requirements of the Public Service Commission of the State of New York.

P.S.C. No. 1 - Water
Escrow Statement No. 1 - Meter Replacement Program

Effective: December 1, 2006

Publication

Southside Water Inc. individually notified its customers of the proposed surcharge, therefore, the requirement of newspaper publication is waived.

Very Truly Yours,

James V. Lettiere, Jr.,
Southside Water Inc.

Enc.