

**Windham Ridge Water Corp.
3 Windham Ridge Road
P.O. Box 277
Windham, NY 12496**

October 22, 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 Windham Ridge Water Corp., to its Schedule P.S.C. No. 1 - Water, are transmitted for filing in compliance with the New York State Public Service Commission Order dated October 19, 2007, in Case 06-W-1470.

First Revised Leaf No. 12
Escrow Account Statement No. 1

Effective Date: October 29, 2007

Publication

Windham Ridge Water Corp. will individually notify its customers of the Commission's decision no later than November 15, 2007.

Very Truly Yours,
Windham Ridge Water Corp.

Bernard J. Brabazon
Secretary-Treasurer

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