

December 29, 2005

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

Dear Secretary Brilling:

The enclosed amendments to Tariff Schedule P. S. C. No. 1 - Water, effective January 1, 2006, filed by Lucas Estates Water Company, Inc. (Lucas Estates) are transmitted electronically for filing in compliance with the Commission Order dated December 28, 2005 in Case 05-W-0734.

PSC No. 1 - Water

1st Revised Leaf No. 10
1st Revised Leaf No. 12
Performance Incentive Statement No. 1
Escrow Account Statement No. 1

Effective: January 1, 2006

Publication

Lucas Estates will individually notify its customers in writing within 15 days of the issuance of the Commission's decision and file a copy of the notification with the Commission.

Very Truly Yours,

Joseph A. Esposito
Secretary
Lucas Estates Water Company, Inc.

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