

**Southside Water Inc.
16115 Heaslip Lane
Clayton, N.Y. 13624**

May 25, 2010

Honorable Jaclyn A. Brilling
Secretary to the Commission
NYS Public Service Commission
Three Empire State Plaza
Albany, NY 12223-1350

RE: CASE 09-W-0792 – Southside Water Inc. – Minor Rate Filing by Southside Water Inc.

Dear Secretary Brilling:

The enclosed further revisions, submitted by Water Rates Staff, on behalf of Southside Water Inc., are transmitted electronically for filing in compliance with the Commission Order issued and effective May 17, 2010 in the above-mentioned case.

P.S.C. No. 1 - Water

Second Revised Leaves Nos. 10 and 12, Superseding Revision 1

Purchased Water Adjustment Statement No. 5

Effective: June 1, 2010

The company is requesting waiver of newspaper publication for the filing.

Very truly yours,
Southside Water Inc.

James V. Lettiere, Jr.
Director - Operator

Enc.