

August 31, 2006

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

Dear Secretary Brillling:

The enclosed amendments, issued by Southside Water Inc. to its Schedule P.S.C. No. 1 - Water, are transmitted for filing in compliance with Commission Orders in Cases 05-W-0696 and 06-W-0001.

Original Leaf Nos. 1-12

Escrow Account Statement No. 1

Purchased Water Adjustment Statement No. 2

Effective Date: December 1, 2006

Publication

Southside Water Inc. will individually notify its customers regarding its filing and has requested waiver of newspaper publication.

Very Truly Yours,

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

Enc.