December 28, 2005

Jaclyn A. Brilling, Secretary State of New York Department of Public Service Three Empire State Plaza Albany, New York 12223-1350

Dear Secretary Brilling:

Arbor Hills Waterworks, Inc. is formally requesting the Staff of the Water Rates Section of the Department of Public Service to electronically file on its behalf, in compliance with the Commission Order issued December 27, 2005 in Case 05-W-1143, Suspension Supplement No. 2, to its Initial Tariff Schedule, P.S.C. No. 3 – Water, with an effective date of December 31, 2005. Escrow Account For Capital Improvements Statement No. 1 is suspended to and including April 30, 2006..

Sincerely,

Andrew Sferra President