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August 29, 2001

Honorable Janet Hand Deixler
Secretary
Public Service Commission
3 Empire State Plaza
Albany, New York 12223

Dear Secretary Deixler:

Attached is Supplement No. 5, to Whistle Tree Development Corp.'s
Tariff Schedule, which requests postponement of the effective date of the
tariff schedule to November 1, 2001.

Very Truly Yours,

Guy Chirico
Whistle Tree Development Corp.