..DID: 13448

..TXT:

October 26, 2000

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

Dear Secretary Deixler:

The enclosed tariff amendments to its P.S.C. No. 1 - Water, are transmitted by Woodbury Heights Estates Water Co., Inc., for filing in compliance with the requirements of the Public Service Commission of the State of New York.

First Revised Leaf No. 12
Rate of Return Incentive - Statement No. 1
Escrow Account - Statement No. 1

Effective October 31, 2000

Publication

Woodbury Heights Estates Water Co., Inc. requests waiver of newspaper publication of the proposed changes since it plans to individually notify its customers of the proposed changes.

Very Truly Yours,

William Brodsky Woodbury Heights Estates Water Co., Inc.