

..DID: 15523
..TXT:

May 14, 2001

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

Dear Secretary Deixler:

Attached is Supplement No. 3 to Whistle Tree Development Corp.=s
Tariff Schedule, which requests further postponement of the effective date of
the tariff schedule to August 1, 2001.

Very Truly Yours,

Guy Chirico
Whistle Tree Development Co., Inc.