..DID: 18488

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December 31, 2001

Honorable Debra Renner, Acting Secretary New York State Public Service Commission Three Empire State Plaza Albany, NY 12223-1350

Dear Ms. Renner:

By order of the New York State Public Service Commission, annexed is New York Water Service Corporation's Tariff 86 Revision 2.

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Sincerely,

New York Water Service Corporation

Vincent Bohn Vice President-Utilities

VBjn (LETT11.WPD)