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..TXT:

April 30, 2002

Honorable Janet H. Deixler  
Secretary  
New York State Public Service Commission  
Three Empire State Plaza  
Albany, NY 12223-1350

Dear Ms. Deixler:

By order of the New York State Public Service Commission, annexed is New York Water Service Corporation's Tariff 86 Revision 3.

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Sincerely,

New York Water Service Corporation

Vincent Bohn  
Vice President-Utilities

VBjn  
(LETT13.WPD)