..DID: 14940 ..TXT:

February 22, 2001

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

Dear Secretary Deixler:

Enclosed is Revision 1 to Leaf No. 18 pertaining to the Revenue Tax Surcharges filed pursuant to Commission Order in Case 00-M-1556 issued and effective December 21, 2000.

Very Truly Yours,

David Ash Ocean Bay Park Water

Corporation