..DID: 2461 ..TXT:

February 24, 1998

Honorable John C. Crary Secretary Public Service Commission State of New York 3 Empire State Plaza Albany, New York 12223

Dear Secretary Crary:

The enclosed statements are transmitted electronically for filing in compliance with the requirements of the Public Service Commission, State of New York.

Rate Statements: Statement No. IRS-13 to P.S.C. No. 87 - Gas, pages 1 to 5 Statement No. NGV-13 to P.S.C. No. 87 - Gas, pages 1 to 6 Statement No. SSS-2 to P.S.C. No. 87 - Gas Statement No. IRS-5 to P.S.C. No. 89 - Gas Statement No. NGV-5 to P.S.C. No. 89 - Gas Statement No. SSS-2 to P.S.C. No. 89 - Gas Statement No. AFDS-5 to P.S.C. No. 89 - Gas Statement No. SAS-5 to P.S.C. No. 89 - Gas Statement No. SAS-5 to P.S.C. No. 89 - Gas Statement No. ITR-13 to P.S.C. No. 88 - Gas, pages 1 to 4 Statement No. GTR-14 to P.S.C. No. 88 - Gas

Very truly yours,

DANIEL L. VERDUN Manager - Federal Gas Regulatory Matters

/caj Encls.