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December 31, 1997

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. GTR-4 to P.S.C. No. 89 - Gas

Transportation Rate Statements:

Statement No. GTR-12 to P.S.C. No. 88 - Gas

Very truly yours,

/caj
Encls.

STEVEN R. ADAMS
Manager - Gas Pricing