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May 27, 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. IRS-4 to P.S.C. No. 87 - Gas, pages 1 to 5  
Statement No. NGV-4 to P.S.C. No. 87 - Gas, pages 1 to 6  
Statement No. GTR-4 to P.S.C. No. 87 - Gas

Transportation Rate Statements:

Statement No. ITR-4 to P.S.C. No. 88 - Gas, pages 1 to 4  
Statement No. GTR-4 to P.S.C. No. 88 - Gas

Fixed Price Option Statement:

Statement No. FPO-4 to P.S.C. No. 87 - Gas

Very truly yours,

/caj  
Encls.

STEVEN R. ADAMS  
Manager - Gas Pricing