..DID: 653

..TXT:

March 26, 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-2 to P.S.C. No. 87 - Gas, pages 1 to 5 Statement No. NGV-2 to P.S.C. No. 87 - Gas, pages 1 to 6 Statement No. GTR-2 to P.S.C. No. 87 - Gas

Transportation Rate Statements:

Statement No. ITR-2 to P.S.C. No. 88 - Gas, pages 1 to 4 Statement No. GTR-2 to P.S.C. No. 88 - Gas

Fixed Price Option Statement:

Statement No. FPO-2 to P.S.C. No. 87 - Gas

Very truly yours,

/caj Encls. STEVEN R. ADAMS Manager - Gas Pricing