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April 26, 2000

Debra Renner  
Acting Secretary  
Public Service Commission  
State of New York  
3 Empire State Plaza  
Albany, New York 12223

Dear Acting Secretary Renner:

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-40 to PSC No. 87 Gas, pages 1 to 6  
Statement No. NGV-40 to PSC No. 87 Gas, pages 1 to 7  
Statement No. SSS-28 to PSC No. 87 Gas

Transportation Rate Statements:

Statement No. ITR-39 to PSC No. 88 Gas, pages 1 to 5  
Statement No. GTR-40 to PSC No. 88 Gas, pages 1 to 2

Fixed Price Option Statement:

Statement No. FPO-40 to PSC No. 87 Gas

Very truly yours,

/dls  
Encls.

DANIEL L. VERDUN  
Manager - State & Federal Gas  
Regulatory Matters