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February 23, 1999

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-26 to P.S.C. No. 87 - Gas, pages 1 to 6
Statement No. NGV-26 to P.S.C. No. 87 - Gas, pages 1 to 7
Statement No. SSS-14 to P.S.C. No. 87 - Gas

Transportation Rate Statements:

Statement No. ITR-25 to P.S.C. No. 88 - Gas, pages 1 to 4

Statement No. GTR-26 to P.S.C. No. 88 - Gas

Fixed Price Option Statement:

Statement No. FPO-26 to P.S.C. No. 87 - Gas

Very truly yours,

/ljf
Encls.

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