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January 27, 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-37 to PSC No. 87 Gas, pages 1 to 6
Statement No. NGV-37 to PSC No. 87 Gas, pages 1 to 7
Statement No. SSS-25 to PSC No. 87 Gas

Transportation Rate Statements:

Statement No. ITR-36 to PSC No. 88 Gas, pages 1 to 5
Statement No. GTR-37 to PSC No. 88 Gas, pages 1 to 2

Fixed Price Option Statement:

Statement No. FPO-37 to PSC No. 87 Gas

Very truly yours,

/ljf
Encls.

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