



Orange and Rockland Utilities, Inc.  
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April 28, 2004

Honorable Jaclyn A. Brillling,  
Secretary  
New York State Public Service Commission  
Three Empire State Plaza  
Albany, NY 12223-1350

RE: Case 02-G-1553

Dear Secretary Brillling:

Orange and Rockland Utilities, Inc. ("O&R" or "the Company") is filing today with the Public Service Commission ("the Commission") Supplement No. 27 to its Schedule for Gas Service, PSC No. 4 – Gas.

On January 23, 2004, the Company filed with the Commission proposed tariff leaves to provide the Company with the right to use or acquire firm, non-recallable, primary delivery point capacity obtained by Marketers from third parties in a manner that would enable the Company to rely on such capacity for reliability purposes. The implementing tariffs were filed to become effective May 1, 2004.

By order dated March 31, 2004, the Commission postponed the effective date of the filing to June 1, 2004. The Staff of the Commission has requested that the Company postpone the effective date of the filing an additional 30 days until July 1, 2004. Accordingly, the Company files herewith Supplement No. 27 postponing the effective date of the tariff leaves filed on January 23, 2004 to July 1, 2004.

Please direct any questions pertaining to this filing to me at (212) 460-3308.

Respectfully submitted,

William A. Atzl, Jr.  
Director – O&R Rates