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October 5, 1998

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.

Index Price Option Statements:

Statement No. IPO-20 to P.S.C. No. 87 - Gas  
Statement No. IPO-12 to P.S.C. No. 89 - Gas

Very truly yours,

/bkh

STEVEN R. ADAMS

Encls.

Manager - Gas Pricing, Regulation & Strategy