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October 26, 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. In compliance with the Commission's order (97-G-1380 et. al.) issued August 19, 1999, the GTR Statement has been revised to include the Reliability Insurance Service (RIS) rate. In addition, the TS statement is being revised.

Rate Statements:

Statement No. IRS-34 to PSC No. 87 Gas, pages 1 to 6
Statement No. NGV-34 to PSC No. 87 Gas, pages 1 to 7
Statement No. SSS-22 to PSC No. 87 Gas
Statement No. TS-2 to PSC No. 87 Gas

Transportation Rate Statements:

Statement No. ITR-33 to PSC No. 88 Gas, pages 1 to 4

Statement No. GTR-34 to PSC No. 88 Gas, pages 1 to 2
Statement No. TS-2 to PSC No. 88 Gas

Fixed Price Option Statement:

Statement No. FPO-34 to PSC No. 87 Gas

Very truly yours,

/ljf
Encls.

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