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April 27, 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 Concerning Assignment of Capacity" (97-G-1380 et. al.) issued March 24, 1999, the GTR Statement has been revised to include the Capacity Surcharge and Non-Daily Metered Transportation Monthly Balancing Rate.

Rate Statements:

Statement No. IRS-28 to P.S.C. No. 87 - Gas, pages 1 to 6
Statement No. NGV-28 to P.S.C. No. 87 - Gas, pages 1 to 7
Statement No. SSS-16 to P.S.C. No. 87 - Gas

Transportation Rate Statements:

Statement No. ITR-27 to P.S.C. No. 88 - Gas, pages 1 to 4

Statement No. GTR-28 to P.S.C. No. 88 - Gas, pages 1 to 2

Fixed Price Option Statement:

Statement No. FPO-28 to P.S.C. No. 87 - Gas

Very truly yours,

/ljf
Encls.

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