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February 27, 1987

Mr. Harvey Hubbs
Secretary
Public Service Commission
P.O. Box 360
Jefferson City, MO 65102

Dear Mr. Hubbs:

Re: Tax Reform Act
AO-87-48

We are enclosing with this letter an original and two copies of Associated Natural Gas Company's memorandum and accompanying work papers relating to the Tax Reform Act as previously directed by the Public Service Commission in the above-captioned matter.

We understand that these documents will be filed under seal and will not be available to the public or to any other party.

Please advise me if any further action must be taken to retain the confidentiality of the Company's work papers and records.

Sincerely,

Francis X. Duda
Francis X. Duda

Enclosures

n

cc: August L. Griesedieck
Byron E. Francis
Ernest McKenzie
Ricky Gunter

FILED

MAR 2 1987

PUBLIC SERVICE COMMISSION