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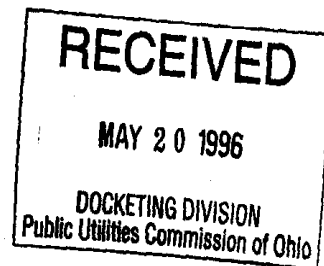
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May 20, 1996

Mr. Gary E. Vigorito
Secretary
Public Utilities Commission
of Ohio
180 East Broad Street
Columbus, Ohio 43226-0573

Re: *Southeastern Natural Gas Company;*
PUCO Case No. 88-1832-GA-ATA



Dear Secretary Vigorito:

On December 8, 1988, Southeastern Natural Gas Company filed an application for Commission approval of a gas transportation tariff pursuant to the revise gas transportation program guidelines. On April 8, 1991, Southeastern withdrew the transportation tariffs filed on December 8, 1988, and filed, in lieu of, new gas transportation tariff sheets. By this letter, Southeastern hereby withdraws its application, as revised on April 8, 1991.

Please contact us if you have any questions concerning this matter.

Sincerely,

Samuel C. Randazzo

SCR:to

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Technician Don M. King Date Processed May 21, 1996