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January 27, 1999

2520032904738

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
United States Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Iroquois Pipeline Operating Company Supplementary Pension Plan and Rabbi Trust;
Iroquois Pipeline Operating Company Supplemental 401(k) Savings Plan and Rabbi
Trust.

Dear Sir or Madam:

This statement is being filed pursuant to 29 C.F.R. 2520.104-23 and is intended to satisfy the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA") prescribed by the Secretary of Labor under Section 110 of ERISA.

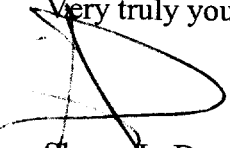
Name of Employer: Iroquois Pipeline Operating Company
Address: One Corporate Drive, Suite 600
Shelton, CT 06484

EIN: 06-1266157

The Company maintains the above-captioned Supplemental Pension and 401(k) Savings Plans, each covering five employees, for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plans are supplemental executive retirement plans.

Copies of the plan document will be provided to you upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,


Sherry L. Dominick
SLD:mfb

Cc: Ms. Laura Citrano