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March 4, 2021

Hon. Michelle L. PhillipsSecretary to the CommissionNew York State Public Service Commission3 Empire State PlazaAlbany, NY 12223-1350

Re: Case 97-G-1178 – In the Matter of the Rules and Regulations of the Public Service Commission, Contained in 16NYCRR, Chapter III, Gas Utilities, Subchapter D, Rates and Charges, Part 270, Construction and Filing of Tariff Schedules -- Proposed amendments to the Commission's Gas Cost Adjustment Clause Regulations contained in Section 270.55, filed in C 21656.

Dear Secretary Phillips,

The enclosed statements issued by Kimberly S. Baxter, Manager Rates and Regulatory Affairs, are transmitted for refiling due to an error in printing, in compliance with the requirements of the State of New York Public Service Commission.

Statement No. GAC - 207 to PSC No. 3-GAS

Sincerely,

Kimberly S. Baxter Manager, Rates and Regulatory Affairs (315) 842-3622 Kim.Baxter@libertyutilities.com

KSB/cam

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