



VALLEY ENERGY

523 S. Keystone Avenue, P.O. Box 340, Sayre, PA 18840
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October 27, 2023

Michelle L. Phillips, Secretary
New York State Department of Public Service
Three Empire State Plaza, 19th Floor
Albany, N.Y. 12223-1350

Re: GAC/7-h Workpapers, Case 97-G-1178

Dear Secretary Phillips:

Attached is the GAC workpapers for Valley Energy, Inc. Gas Adjustment Statement Number 242 to be effective November 1, 2023.

Should you have any questions regarding this filing please contact me at (570) 888-9664.

Sincerely,

A handwritten signature in blue ink, appearing to read "E. Rogers".

Edward Rogers
President & CEO