



VALLEY ENERGY

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August 28, 2023

Secretary Michelle L. Phillips
Secretary
State of New York 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 240 to be effective September 1, 2023.

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

Yours truly,

Jamie Beale
Vice President & Treasurer