



# VALLEY ENERGY

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**December 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 244 to be effective January 1, 2024.

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

Sincerely,

Jamie Beale  
Vice President/Treasurer