

33 Stearns Street P. O. Box 270 Massena, NY 13662

August 21, 2008

Jaclyn A. Brilling, Secretary New York State Public Service Commission Three Empire State Plaza Albany, NY 12223-1350

Dear Secretary Brilling:

The enclosed leaves and statement, issued by Richard J. Campbell, President and General Manager, are transmitted for filing in compliance with the requirements of the State of New York Public Service Commission.

Fifth Revised Leaf No. 182 Fourth Revised Leaf No. 183 and 260 Third Revised Leaf Nos. 185, 186, 189 and 190 Second Revised Leaf No. 184 First Revised Leaf Nos. 187 and 188

Statement No. 1 - SBC

PSC No. 3 - GAS

Effective October 1, 2008

The tariff leaves are being submitted as Ordered in Case 07-M-0548 issued and effective June 23, 2008. They are to submit a new System Benefits Charge (SBC) that will be applied to SC-1 residential sales and transportation customers, effective October 1, 2008.

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