Received: 12/28/2006



December 28, 2006

Honorable Jaclyn A. Brilling, Secretary
New York State Department of Public Service
Three Empire State Plaza
Albany, New York 12223

Dear Secretary Brilling:

The enclosed statements are transmitted electronically for filing in compliance with the requirements of the Public Service Commission, State of New York

Rate Statements:

Statement No. GSC-52 to PSC No. 87 Gas, pages 1 to 7 Statement No. IRS-122 to PSC No. 87 Gas, pages 1 to 6 Statement No. NGV-121 to PSC No. 87 Gas, pages 1 to 7 Statement No. SSS-110 to PSC No. 87 Gas

Statement No. TS-55 to PSC No. 87 Gas

Transportation Rate Statements:

Statement No. ITR-120 to PSC No. 88 Gas, pages 1 to 5 Statement No. GTR-122 to PSC No. 88 Gas, pages 1 to 3 Statement No. TS-55 to PSC No. 88 Gas Statement No. CSCC-34 to PSC No. 88 Gas Statement No. R&D-2 to PSC No. 88 Gas

Very truly yours,

Christine M. Stratakos Manager - Pricing & Analysis

/am Encls.

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