Received: 12/28/2006



December 28, 2006

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

Dear Secretary Brilling:

The enclosed statements issued by Sharon A. Gaines, Treasurer are transmitted for filing in compliance with the requirements of the State of New York Public Service Commission.

Statement No. GAC – 32 to PSC No. 3-GAS

Statement No. IIR – 32 to PSC No. 3-GAS

Statement No. TR – 32 to PSC No. 3-GAS

Sharon A. Gaines Treasurer

Phone: (315) 769-3516 Ext. 194

Fax: (315) 764-9226

Email: sgaines@stlawrencegas.com