



April 28, 2008

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

Dear Secretary Brillling:

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-68 to PSC No. 87 Gas, pages 1 to 7
Statement No. IRS-138 to PSC No. 87 Gas, pages 1 to 6
Statement No. NGV-137 to PSC No. 87 Gas, pages 1 to 7
Statement No. SSS-126 to PSC No. 87 Gas
Statement No. TS-71 to PSC No. 87 Gas
Statement No. IGSC-07 to PSC No. 87 Gas, pages 1 to 7

Transportation Rate Statements:

Statement No. ITR-136 to PSC No. 88 Gas, pages 1 to 5
Statement No. GTR-138 to PSC No. 88 Gas, pages 1 to 3
Statement No. TS-71 to PSC No. 88 Gas
Statement No. CSCC-50 to PSC No. 88 Gas

Very truly yours,

Christine M. Stratakos
Manager - Pricing & Analysis

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Encls.

An equal opportunity employer

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