

February 27, 2008

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-66 to PSC No. 87 Gas, pages 1 to 7 Statement No. IRS-136 to PSC No. 87 Gas, pages 1 to 6 Statement No. NGV-135 to PSC No. 87 Gas, pages 1 to 7 Statement No. SSS-124 to PSC No. 87 Gas Statement No. TS-69 to PSC No. 87 Gas, pages 1 to 7 Transportation Rate Statements: Statement No. ITR-134 to PSC No. 88 Gas, pages 1 to 5 Statement No. GTR-136 to PSC No. 88 Gas Statement No. TS-69 to PSC No. 88 Gas Statement No. SCC-48 to PSC No. 88 Gas

Very truly yours,

Christine M. Stratakos Manager - Pricing & Analysis

/am Encls.

An equal opportunity employer

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