Received: 12/28/2007



December 28, 2007

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-64 to PSC No. 87 Gas, pages 1 to 7 Statement No. IRS-134 to PSC No. 87 Gas, pages 1 to 6 Statement No. NGV-133 to PSC No. 87 Gas, pages 1 to 7 Statement No. SSS-122 to PSC No. 87 Gas Statement No. TS-67 to PSC No. 87 Gas Statement No. IGSC-03 to PSC No. 87 Gas, pages 1 to 7

Transportation Rate Statements:

Statement No. ITR-132 to PSC No. 88 Gas, pages 1 to 5 Statement No. GTR-134 to PSC No. 88 Gas, pages 1 to 3 Statement No. TS-67 to PSC No. 88 Gas Statement No. CSCC-46 to PSC No. 88 Gas

Very truly yours,

Christine M. Stratakos Manager - Pricing & Analysis

/am Encls.

An equal opportunity employer

