

December 21st, 2007

Ms. J. A. Brilling, Secretary
New York State Public Service Commission
Three Empire State Plaza
Albany, NY 12223

Dear Ms. Brilling:

Enclosed is Supplement No. 12 to P.S.C. No. 4 – Gas. The supplement postpones the referenced tariff leaf.

Very truly yours,

Firouzeh Sarhangi
Chief Financial Officer and Treasurer