Received: 12/11/2007



33 Stearns Street P. O. Box 270 Massena, NY 13662

December 11, 2007

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

Dear Secretary Brilling:

The enclosed leaves and statement, issued by Catherine E. Hanlon, President and General Manager, are transmitted for filing in compliance with the requirements of the State of New York Public Service Commission.

Fourth Revised Leaf Nos. 182, 266, 275 Third Revised Leaf No. 260 Statement No. 1 - MFC

PSC No. 3 – GAS

Effective January 1, 2008

The tariff leaves are being submitted as approved in the Order in Case 05-G-1635 issued and effective November 9, 2006. They are submitted the new Merchant Function Charge (MFC) to become effective January 1, 2008. The rate for the MFC is being moved to a Statement for ease of administering the new MFC rate that will become effective January 1 each year.

Sincerely,

Sharon A. Gaines Treasurer

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