

September 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-61 to PSC No. 87 Gas, pages 1 to 7 Statement No. IRS-131 to PSC No. 87 Gas, pages 1 to 6 Statement No. NGV-130 to PSC No. 87 Gas, pages 1 to 7 Statement No. SSS-119 to PSC No. 87 Gas Statement No. TS-64 to PSC No. 87 Gas

Transportation Rate Statements: Statement No. ITR-129 to PSC No. 88 Gas, pages 1 to 5 Statement No. GTR-131 to PSC No. 88 Gas, pages 1 to 3 Statement No. TS-64 to PSC No. 88 Gas Statement No. CSCC-43 to PSC No. 88 Gas

Very truly yours,

Christine M. Stratakos Manager - Pricing & Analysis

/am Encls.

An equal opportunity employer

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