



CHAUTAUQUA UTILITIES, INC.

September 26, 2007

Honorable Jaclyn Brillling, Secretary
State of New York Department of Public Service
Three Empire Plaza
Albany, NY 12223-1350

Re: Statement of Gas Supply Charge

Dear Secretary Brillling:

Attached is the GSC Statement No. 23 for Chautauqua Utilities, Inc. to be effective October 1, 2007.

If you have any questions, please contact me at:

Scott E. Sampson, President
Telephone: 716.326.4822
Email: ssampson@cuiny.com

Very truly yours,

Scott E. Sampson
President