



Couch White, LLP
540 Broadway
P.O. Box 22222
Albany, New York 12201-2222
(518) 426-4600
Telecopier: (518) 426-0376

James S. King
Partner

Direct Dial: (518) 320-3420
Direct Telecopier: (518) 320-3492
email: jking@couchwhite.com

March 28, 2005

VIA ELECTRONIC FILING

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

Re: Case No. 04-G-0821 - Valley Energy, Inc. – Gas Rates

Dear Secretary Brillling:

In accordance with the order issued on January 21, 2005 in the above-referenced proceeding by the New York State Public Service Commission (“Commission”) and subsequent discussions with Commission Staff, Valley Energy, Inc. (“Valley Energy”) hereby files clarification changes to the following tariff leaves:

Third Revised Leaf No. 4 to PSC No. 1 Gas
Third Revised Leaf No. 7 to PSC No. 1 Gas
Third Revised Leaf No. 24 to PSC No. 1 Gas
Third Revised Leaf No. 26 to PSC No. 1 Gas
Third Revised Leaf No. 59 to PSC No. 1 Gas
Third Revised Leaf No. 67 to PSC No. 1 Gas
Second Revised Leaf No. 67.1 to PSC No. 1 Gas
Second Revised Leaf No. 67.2 to PSC No. 1 Gas
Second Revised Leaf No. 67.3 to PSC No. 1 Gas
Third Revised Leaf No. 72 to PSC No. 1 Gas
Second Revised Leaf No. 87.1 to PSC No. 1 Gas
Second Revised Leaf No. 87.2 to PSC No. 1 Gas
Second Revised Leaf No. 87.3 to PSC No. 1 Gas
Second Revised Leaf No. 87.4 to PSC No. 1 Gas
Second Revised Leaf No. 87.5 to PSC No. 1 Gas

March 28, 2005

Page 2

Second Revised Leaf No. 87.6 to PSC No. 1 Gas
Second Revised Leaf No. 87.7 to PSC No. 1 Gas
Second Revised Leaf No. 87.8 to PSC No. 1 Gas
Second Revised Leaf No. 87.9 to PSC No. 1 Gas
Second Revised Leaf No. 87.10 to PSC No. 1 Gas
Second Revised Leaf No. 87.11 to PSC No. 1 Gas
Second Revised Leaf No. 87.12 to PSC No. 1 Gas
Second Revised Leaf No. 87.13 to PSC No. 1 Gas
Second Revised Leaf No. 87.14 to PSC No. 1 Gas
Second Revised Leaf No. 87.15 to PSC No. 1 Gas
Second Revised Leaf No. 87.16 to PSC No. 1 Gas
Second Revised Leaf No. 87.17 to PSC No. 1 Gas
Second Revised Leaf No. 87.18 to PSC No. 1 Gas
Second Revised Leaf No. 87.19 to PSC No. 1 Gas
Second Revised Leaf No. 87.20 to PSC No. 1 Gas
Second Revised Leaf No. 87.21 to PSC No. 1 Gas
Second Revised Leaf No. 87.22 to PSC No. 1 Gas
Third Revised Leaf No. 103 to PSC No. 1 Gas
Second Revised Leaf No. 104 to PSC No. 1 Gas
Second Revised Leaf No. 105 to PSC No. 1 Gas
Second Revised Leaf No. 106 to PSC No. 1 Gas

Pursuant to discussions with Commission Staff, the enclosed tariff leaves clarify tariff changes filed previously on January 31, 2005. In addition, Valley Energy has included the Uniform Business Practices as an addendum to its tariff.

If you have any questions, please call me at (518) 320-3420.

Very truly yours,

COUCH WHITE, LLP

s/James S. King

James S. King

JSK/ama

Enclosures

J:\DATA\Client3\11429\Final Tariff Filing\LETPSC03282005.doc