January 6, 2004

Jaclyn A. Brilling
Acting Secretary to the Commission
State of New York
3 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.

Standby Service Commodity Charge Statements: Statement No. SCC-61 to P.S.C. No. 87 – Gas Statement No. SCC-61 to P.S.C. No. 88 – Gas

Monthly and Daily Cash Out Statements: Statement No. MCO-64 to P.S.C. No. 88 – Gas Statement No. DCO-64 to P.S.C. No. 88 – Gas

Very truly yours,

Christine M. Stratakos Manager – Rates & Tariffs

/axm Encls.