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VIA ELECTRONIC FILING

Hon. Jaclyn A. Brilling
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 Brilling:

Valley Energy, Inc. herein submits the enclosed Supplement No. 2 to P.S.C. No.1 – Gas (“Supplement”). The Supplement postpones the effective date of the above-referenced filing until February 1, 2005.

If you have any questions, please call me

Very truly yours,

COUCH WHITE, LLP

s/James S. King

James S. King

JSK/glm
Enclosures
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