



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

September 30, 2004

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. 1 to P.S.C. No.1 – Gas (“Supplement”). The Supplement postpones the effective date of the above-referenced filing until January 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
J:\DATA\Client3\11429\LETT09302004.doc