Received: 12/23/2005



Orange and Rockland Utilities, Inc. 4 Irving Place
New York NY 10003-0987
www.oru.com

December 23, 2005

Honorable Jaclyn A. Brilling Secretary State of New York Public Service Commission Three Empire State Plaza Albany, New York 12223

Re: Case 05-G-1494

Dear Secretary Brilling,

Orange and Rockland Utilities, Inc. (the "Company") hereby submits for filing Supplement No. 39 to its Schedule for Gas Service, P.S.C. No. 4 - GAS. Supplement No. 39 suspends through April 26, 2006, the tariff leaves filed by the Company on November 28, 2005, in the above referenced proceeding.

This filing is being made pursuant to the Public Service Commission's order issued and effective December 14, 2005, in the above referenced proceeding.

Any questions regarding this filing can be directed to me at (212) 460-3308.

Very truly yours,

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William A. Atzl, Jr.

Director - O&R Rates