



May 27, 2010

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

Dear Secretary Brillling:

The enclosed statements are transmitted electronically for filing in compliance with the requirements of the Public Service Commission, State of New York

Rate Statements:

Statement No. GSC-94 to PSC No. 87 Gas, pages 1 to 7
Statement No. IRS-163 to PSC No. 87 Gas, pages 1 to 6
Statement No. NGV-162 to PSC No. 87 Gas, pages 1 to 7
Statement No. SSS-151 to PSC No. 87 Gas
Statement No. TS-96 to PSC No. 87 Gas
Statement No. IGSC-33 to PSC No. 87 Gas, pages 1 to 7

Transportation Rate Statements:

Statement No. ITR-161 to PSC No. 88 Gas, pages 1 to 5
Statement No. GTR-163 to PSC No. 88 Gas, pages 1 to 3
Statement No. TS-96 to PSC No. 88 Gas
Statement No. CSCC-75 to PSC No. 88 Gas

Very truly yours,

Mark O. Marini
Manager - Regulatory Tariffs

/am
Encls.

An equal opportunity employer

James A. Carrigg Center | 18 Link Drive | P.O. Box 5224 | Binghamton, NY 13902-5224

www.nyseg.com