

April 19, 2010

Ms. J. A. Brillling, Secretary
New York State Public Service Commission
Three Empire State Plaza
Albany, NY 12223

Dear Ms. Brillling:

Enclosed is Supplement POST -No. 18 to P.S.C. No. 4 – Gas. The supplement postpones the referenced tariff leaves.

Very truly yours,

Firouzeh Sarhangi
Chief Financial Officer and Treasurer