

December 29, 2009

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

Dear Secretary Brilling:

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-89 to PSC No. 87 Gas, pages 1 to 7 Statement No. IRS-158 to PSC No. 87 Gas, pages 1 to 6 Statement No. NGV-157 to PSC No. 87 Gas, pages 1 to 7 Statement No. SSS-146 to PSC No. 87 Gas Statement No. TS-91 to PSC No. 87 Gas Statement No. IGSC-28 to PSC No. 87 Gas, pages 1 to 7

Transportation Rate Statements: Statement No. ITR-156 to PSC No. 88 Gas, pages 1 to 5 Statement No. GTR-158 to PSC No. 88 Gas, pages 1 to 3 Statement No. TS-91 to PSC No. 88 Gas Statement No. CSCC-70 to PSC No. 88 Gas

Very truly yours,

Christine M. Stratakos Manager - Pricing & Analysis

/am Encls.

An equal opportunity employer

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

