

May 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-82 to PSC No. 87 Gas, pages 1 to 7 Statement No. IRS-151 to PSC No. 87 Gas, pages 1 to 6 Statement No. NGV-150 to PSC No. 87 Gas, pages 1 to 7 Statement No. SSS-139 to PSC No. 87 Gas Statement No. TS-84 to PSC No. 87 Gas Statement No. IGSC-21 to PSC No. 87 Gas, pages 1 to 7

Transportation Rate Statements: Statement No. ITR-149 to PSC No. 88 Gas, pages 1 to 5 Statement No. GTR-151 to PSC No. 88 Gas, pages 1 to 3 Statement No. TS-84 to PSC No. 88 Gas Statement No. CSCC-63 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

