



January 28, 2011

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-103 to PSC No. 87 Gas, pages 1 to 2
Statement No. IRS-171 to PSC No. 87 Gas, pages 1 to 6
Statement No. NGV-170 to PSC No. 87 Gas, pages 1 to 7
Statement No. SSS-159 to PSC No. 87 Gas
Statement No. TS-104 to PSC No. 87 Gas
Statement No. IGSC-42 to PSC No. 87 Gas, pages 1 to 2
Statement No. MFC-05 to PSC No. 87 Gas, pages 1 to 2

Transportation Rate Statements:

Statement No. ITR-169 to PSC No. 88 Gas, pages 1 to 5
Statement No. GTR-171 to PSC No. 88 Gas, pages 1 to 3
Statement No. TS-104 to PSC No. 88 Gas
Statement No. CSCC-83 to PSC No. 88 Gas

Sincerely,

Mark O. Marini
Director – Regulatory