Received: 10/28/2010



October 28, 2010

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-100
 to PSC No.
 87 Gas, pages 1 to 2

 Statement
 No.
 IRS-168 to PSC No.
 87 Gas, pages 1 to 6

 Statement
 No.
 NGV-167 to PSC No.
 87 Gas, pages 1 to 7

 Statement
 No.
 SSS-156 to PSC No.
 87 Gas

 Statement
 No.
 TS-101 to PSC No.
 87 Gas, pages 1 to 2

 Statement
 No.
 IGSC-39 to PSC No.
 87 Gas, pages 1 to 2

 Statement
 No.
 MFC-02 to PSC No.
 87 Gas, pages 1 to 2

Transportation Rate Statements:

Statement No. ITR-166 to PSC No. 88 Gas, pages 1 to 5 Statement No. GTR-168 to PSC No. 88 Gas, pages 1 to 3 Statement No. TS-101 to PSC No. 88 Gas
Statement No. CSCC-80 to PSC No. 88 Gas

Mark O. Marini Manager - Regulatory Tariffs

Very truly yours,

/am Encls.

An equal opportunity employer

