

September 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-99 to PSC No. 87 Gas, pages 1 to 2 Statement No. IRS-167 to PSC No. 87 Gas, pages 1 to 6 Statement No. NGV-166 to PSC No. 87 Gas, pages 1 to 7 Statement No. SSS-155 to PSC No. 87 Gas Statement No. TS-100 to PSC No. 87 Gas Statement No. IGSC-38 to PSC No. 87 Gas, pages 1 to 2

Transportation Rate Statements: Statement No. ITR-165 to PSC No. 88 Gas, pages 1 to 5 Statement No. GTR-167 to PSC No. 88 Gas, pages 1 to 3 Statement No. TS-100 to PSC No. 88 Gas Statement No. CSCC-79 to PSC No. 88 Gas

Very truly yours,

Mark O. Marini Manager - Regulatory Tariffs

/am Encls.

An equal opportunity employer

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