



July 28, 2011

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

Dear Secretary Brillling:

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-109 to PSC No. 87 Gas, pages 1 to 2
- Statement No. IRS-177 to PSC No. 87 Gas, pages 1 to 6
- Statement No. NGV-176 to PSC No. 87 Gas, pages 1 to 7
- Statement No. SSS-165 to PSC No. 87 Gas
- Statement No. TS-110 to PSC No. 87 Gas
- Statement No. IGSC-48 to PSC No. 87 Gas, pages 1 to 2
- Statement No. MFC-11 to PSC No. 87 Gas, pages 1 to 2

Transportation Rate Statements:

- Statement No. ITR-175 to PSC No. 88 Gas, pages 1 to 5
- Statement No. GTR-177 to PSC No. 88 Gas, pages 1 to 3
- Statement No. TS-110 to PSC No. 88 Gas
- Statement No. CSCC-89 to PSC No. 88 Gas

Very truly yours,

Mark O. Marini
Director – Regulatory