



Orange and Rockland Utilities, Inc.  
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New York NY 10003-0987  
www.oru.com

December 21, 2007

Honorable Jaclyn A. Brillling,  
Secretary  
New York State Public Service Commission  
Three Empire State Plaza  
Albany, NY 12223-1350

Dear Secretary Brillling:

Orange and Rockland Utilities, Inc. ("O&R" or "the Company") hereby files with the Public Service Commission ("the Commission") Supplement No. 47 to its Schedule for Gas Service, PSC No. 4 – Gas ("Gas Tariff").

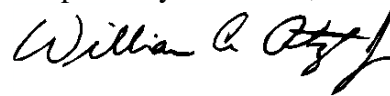
On October 19, 2007, the Company filed with the Commission a revised tariff leaf that would establish incentive programs to assist customers in defraying costs associated with conversions to gas service. The tariff leaf was filed to become effective February 1, 2008.

The Company is filing Supplement No. 47 to postpone to August 1, 2008, the effective date of the revised tariff leaf filed on October 19, 2007.

The reason for the postponement is to allow the Company to supplement its filing with additional information in order to better facilitate Commission Staff's review of the filing.

Please direct any questions pertaining to this filing to me at (212) 460-3308.

Respectfully submitted,



William A. Atzl, Jr.  
Director – O&R Rates