Received: 01/31/2005 Status: CANCELLED Effective Date: 02/01/2005

Valley Energy, Inc. New York Division P.S.C. No. 1 Gas Leaf No. 72 Revision No. 2 Superseding Original

GENERAL INFORMATION

15. RESERVED FOR FUTURE USE

16. REVENUE TAX SURCHARGE:

The rates and charges under all service classifications including gas cost adjustment and minimum charge shall be increased to recover the additional tax expense imposed in Section 186 and 186-a of the New York Tax Law and any applicable federal, state, or local sales taxes.

Customers residing in the Village of Waverly will be subject to Section 5-530 of the Village Tax Law and said tax shall be added to the bills of such customers.

Date of Issue: January 31, 2005 Date Effective: February 1, 2005 Issued by: Robert J. Crocker, President & CEO, Sayre, PA 18840

Issued in compliance with order in Case 04-G-0821 dated January 21, 2005