



VALLEY ENERGY

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February 28, 2024

Michelle L. Phillips, Secretary
New York State Department of Public Service
Three Empire State Plaza, 19th Floor
Albany, N.Y. 12223-1350

Re: GAC/7-h Workpapers, Case 97-G-1178

Dear Secretary Phillips:

Attached is the GAC workpapers for Valley Energy, Inc. Gas Adjustment Statement Number 246 to be effective March 1, 2024.

Should you have any questions regarding this filing please contact me at (570) 888-9664.

Sincerely,

Jamie Beale
Vice President/Treasurer