



VALLEY ENERGY

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December 27, 2023

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 244 to be effective January 1, 2024.

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

Sincerely,

Jamie Beale
Vice President/Treasurer