



VALLEY ENERGY

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November 28, 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 243 to be effective December 1, 2023.

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

Sincerely,

Edward Rogers
President & CEO