



# 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,

A handwritten signature in blue ink, appearing to read "E. Rogers". The signature is fluid and cursive, written in a professional style.

Edward Rogers  
President & CEO