

September 26, 2008

Honorable Jaclyn A. Brilling, Secretary New York State Department of Public Service Three Empire State Plaza Albany, New York 12223

Dear Secretary Brilling:

The enclosed statements are transmitted electronically for filing in compliance with the requirements of the Public Service Commission, State of New York

Rate Statements: Statement No. GSC-73 to PSC No. 87 Gas, pages 1 to 7 Statement No. IRS-143 to PSC No. 87 Gas, pages 1 to 6 Statement No. NGV-142 to PSC No. 87 Gas, pages 1 to 7 Statement No. SSS-131 to PSC No. 87 Gas Statement No. TS-76 to PSC No. 87 Gas Statement No. IGSC-12 to PSC No. 87 Gas, pages 1 to 7 Transportation Rate Statements: Statement No. ITR-141 to PSC No. 88 Gas, pages 1 to 5 Statement No. GTR-143 to PSC No. 88 Gas, pages 1 to 3 Statement No. TS-76 to PSC No. 88 Gas Statement No. Statement No. 88 Gas

Very truly yours,

Christine M. Stratakos Manager - Pricing & Analysis

/am Encls.

An equal opportunity employer

James A. Carrigg Center | 18 Link Drive | P.O. Box 5224 | Binghamton, NY 13902-5224

