Received: 1/29/2007



January 29, 2007

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-53 to PSC No. 87 Gas, pages 1 to 7 Statement No. IRS-123 to PSC No. 87 Gas, pages 1 to 6 Statement No. NGV-122 to PSC No. 87 Gas, pages 1 to 7 Statement No. SSS-111 to PSC No. 87 Gas

Statement No. TS-56 to PSC No. 87 Gas

Transportation Rate Statements:

Statement No. ITR-121 to PSC No. 88 Gas, pages 1 to 5 Statement No. GTR-123 to PSC No. 88 Gas, pages 1 to 3 Statement No. TS-56 to PSC No. 88 Gas

Statement No. CSCC-35 to PSC No. 88 Gas

Very truly yours,

Christine M. Stratakos Manager - Pricing & Analysis

/am Encls.

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