

33 Stearns Street P. O. Box 270 Massena, NY 13662

November 28, 2006

Jaclyn A. Brilling, Secretary New York State Public Service Commission Three Empire State Plaza Albany, NY 12223-1350

Dear Secretary Brilling:

The enclosed leaves, issued by Catherine E. Hanlon, President and General Manager, are transmitted for filing in compliance with the requirements of the State of New York Public Service Commission.

First Revised Leaf Nos. 11, 184

Second Revised Leaf Nos. 185, 186, 189, 190, 211, 212, 214, 215, 222, 232, 238, 260, 261, 262, 263, 264, 266, 267, 268, 269, 271, 272, 275, 276, 277, 278, 280, 282, 283, 286, 288, 303, 305, 306, 307, 312, 313, 314, 315

Third Revised Leaf Nos. 181, 182, 183

PSC No. 3 - GAS

Effective December 1, 2006

The tariff leaves are being submitted so that the tariff will comply with the Order in Case 05-G-1635 issued and effective November 9, 2006.

Notice of the tariff changes is being published on December 2, 9, 16 and 23, 2006.

Sincerely,

Sharon A. Gaines Treasurer

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