

St. Lawrence Gas

An  **ENBRIDGE** Company

July 27, 2006

Jaclyn A. Brillling, Secretary
State of New York
Department of Public Service
Three Empire State Plaza
Albany, NY 12223-1350

Dear Secretary Brillling:

The enclosed statements issued by Sharon A. Gaines, Treasurer are transmitted for filing in compliance with the requirements of the State of New York Public Service Commission.

Statement No. GAC – 27 to PSC No. 3-GAS

Statement No. IIR – 27 to PSC No. 3-GAS

Statement No. TR – 27 to PSC No. 3-GAS

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