



VALLEY ENERGY

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March 26, 2008

Honorable Jaclyn Brilling
Secretary
State of New York Department of Public Service
Three Empire State Plaza
Albany, NY 12223-1350

Re: Statement of Gas Supply Charge

Dear Secretary Brilling:

Attached is the GAC Statement No. 55 for Valley Energy, Inc. to be effective April 1, 2008.

If you have any questions, please contact me at:

Marjorie Johnston, Vice President & Treasurer
Telephone: 570-888-9664
Email: mjohnston@ctenterprises.org

Sincerely,

Marjorie Johnston
Vice President & Treasurer