

December 27, 2007

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

Dear Secretary Brilling:

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 – 44 to PSC No. 3-GAS Statement No. IIR – 44 to PSC No. 3-GAS Statement No. TR – 44 to PSC No. 3-GAS

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