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January 29, 2008

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 - 45 to PSC No. 3-GAS

Statement No. IIR – 45 to PSC No. 3-GAS

Statement No. TR – 45 to PSC No. 3-GAS

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