December 16th, 2007

Ms. J. A. Brilling, Secretary New York State Public Service Commission Three Empire State Plaza Albany, NY 12223

Dear Ms. Brilling:

Enclosed is Supplement No. 11 to P.S.C. No. 4 - Gas. The supplement cancels the referenced tariff leaves and supplements as ordered on 12/13/2007 in Case No. 07-G-0772.

Very truly yours,

Firouzeh Sarhangi Chief Financial Officer and Treasurer