

**St. Lawrence Gas**

An  ENBRIDGE Company

33 Stearns Street  
P. O. Box 270  
Massena, NY 13662

December 2, 2004

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

Dear Secretary Brillling:

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

Statement No. 2-RTS to PSC No. 3-GAS

Effective January 1, 2005

The Revenue Tax Statement is being submitted in compliance with the Commission's October 26, 2000 Order in Case 00-M-1556.

Sincerely,  
Sharon A. Gaines  
Treasurer

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