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June 30, 2004

VIA ELECTRONIC FILING

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

Re: Case No. 04-G-_____ - Valley Energy, Inc. – Gas Rates

Dear Secretary Brilling:

The enclosed original and revised leaves, issued by Valley Energy, Inc. (“Valley Energy” or “Company”), are transmitted for filing in compliance with the requirements of the New York State Public Service Commission (“Commission”).

First Revised Leaf No. 3 to PSC No. 1 Gas
First Revised Leaf No. 4 to PSC No. 1 Gas
First Revised Leaf No. 7 to PSC No. 1 Gas
First Revised Leaf No. 24 to PSC No. 1 Gas
First Revised Leaf No. 26 to PSC No. 1 Gas
First Revised Leaf No. 59 to PSC No. 1 Gas
First Revised Leaf No. 60 to PSC No. 1 Gas
First Revised Leaf No. 62 to PSC No. 1 Gas
First Revised Leaf No. 67 to PSC No. 1 Gas
Original Leaf No. 67.1 to PSC No. 1 Gas
Original Leaf No. 67.2 to PSC No. 1 Gas
Original Leaf No. 67.3 to PSC No. 1 Gas
First Revised Leaf No. 68 to PSC No. 1 Gas
First Revised Leaf No. 69 to PSC No. 1 Gas
First Revised Leaf No. 70 to PSC No. 1 Gas
First Revised Leaf No. 71 to PSC No. 1 Gas

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First Revised Leaf No. 72 to PSC No. 1 Gas
Original Leaf No. 87.1 to PSC No. 1 Gas
Original Leaf No. 87.2 to PSC No. 1 Gas
Original Leaf No. 87.3 to PSC No. 1 Gas
Original Leaf No. 87.4 to PSC No. 1 Gas
Original Leaf No. 87.5 to PSC No. 1 Gas
Original Leaf No. 87.6 to PSC No. 1 Gas
Original Leaf No. 87.7 to PSC No. 1 Gas
Original Leaf No. 87.8 to PSC No. 1 Gas
Original Leaf No. 87.9 to PSC No. 1 Gas
Original Leaf No. 87.10 to PSC No. 1 Gas
Original Leaf No. 87.11 to PSC No. 1 Gas
Original Leaf No. 87.12 to PSC No. 1 Gas
Original Leaf No. 87.13 to PSC No. 1 Gas
Original Leaf No. 87.14 to PSC No. 1 Gas
Original Leaf No. 87.15 to PSC No. 1 Gas
Original Leaf No. 87.16 to PSC No. 1 Gas
Original Leaf No. 87.17 to PSC No. 1 Gas
Original Leaf No. 87.18 to PSC No. 1 Gas
Original Leaf No. 87.19 to PSC No. 1 Gas
Original Leaf No. 87.20 to PSC No. 1 Gas
Original Leaf No. 87.21 to PSC No. 1 Gas
Original Leaf No. 87.22 to PSC No. 1 Gas
First Revised Leaf No. 88 to PSC No. 1 Gas
First Revised Leaf No. 94 to PSC No. 1 Gas
First Revised Leaf No. 95 to PSC No. 1 Gas
Original Leaf No. 96.1 to PSC No. 1 Gas
Original Leaf No. 96.2 to PSC No. 1 Gas
Original Leaf No. 96.3 to PSC No. 1 Gas
First Revised Leaf No. 97 to PSC No. 1 Gas
First Revised Leaf No. 102 to PSC No. 1 Gas
First Revised Leaf No. 103 to PSC No. 1 Gas
Original Leaf No. 103.1 to PSC No. 1 Gas
Original Leaf No. 104 to PSC No. 1 Gas
Original Leaf No. 105 to PSC No. 1 Gas
Original Leaf No. 106 to PSC No. 1 Gas

The revisions proposed in the enclosed electronic tariff leaves are discussed in the cover letter accompanying Valley Energy's June 30, 2004 hard-copy mini-rate filing, which has been filed separately with the Commission.

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Publication of the proposed revisions will be made once each week for four consecutive weeks in a newspaper having general circulation in Chemung and Tioga Counties. In addition, a State Administrative Procedure Act Notice is enclosed for publication in the State Bulletin.

Questions regarding this filing should be addressed to:

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Very truly yours,

COUCH WHITE, LLP

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Enclosures
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