



April 28, 2011

Honorable Jaclyn A. Brillling, Secretary
New York State Department of Public Service
Three Empire State Plaza
Albany, New York 12223

Dear Secretary Brillling:

The enclosed statements are transmitted electronically for filing in compliance with the requirements of the Public Service Commission, State of New York:

Rate Statements:

Statement No. GSC-106 to PSC No. 87 Gas, pages 1 to 2
Statement No. IRS-174 to PSC No. 87 Gas, pages 1 to 6
Statement No. NGV-173 to PSC No. 87 Gas, pages 1 to 7
Statement No. SSS-162 to PSC No. 87 Gas
Statement No. TS-107 to PSC No. 87 Gas
Statement No. IGSC-45 to PSC No. 87 Gas, pages 1 to 2
Statement No. MFC-08 to PSC No. 87 Gas, pages 1 to 2

Transportation Rate Statements:

Statement No. ITR-172 to PSC No. 88 Gas, pages 1 to 5
Statement No. GTR-174 to PSC No. 88 Gas, pages 1 to 3
Statement No. TS-107 to PSC No. 88 Gas
Statement No. CSCC-86 to PSC No. 88 Gas

Very truly yours,

Mark O. Marini
Director – Regulatory

