May 18, 2010

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

Dear Ms. Brilling:

Enclosed is Supplement POST -No. 19 to P.S.C. No. 4 – Gas. The supplement postpones the referenced tariff leaves.

Very truly yours,

Firouzeh Sarhangi Chief Financial Officer and Treasurer