

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

February 11, 2011

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

Dear Secretary Brilling:

The enclosed leaf and statement, issued by Richard J. Campbell, President and General Manager, are transmitted for filing in compliance with the requirements of the State of New York Public Service Commission.

Tenth Revised Leaf No. 260

Statement No. 1 - RDM

PSC No. 3 – GAS

Effective April 1, 2011

The changes are being submitted as Ordered in Case 08-G-1392 issued and effective December 18, 2009. They are to submit a Revenue Decoupling Mechanism (RDM) surcharge for calendar year 2010 that will be applied to SC-1 residential sales and transportation customers, effective April 1, 2011 pursuant to General Information Rule 2.XIII.ii.

Sharon A. Gaines

Treasurer

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