



December 29, 2010

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-102 to PSC No. 87 Gas, pages 1 to 2
Statement No. IRS-170 to PSC No. 87 Gas, pages 1 to 6
Statement No. NGV-169 to PSC No. 87 Gas, pages 1 to 7
Statement No. SSS-158 to PSC No. 87 Gas
Statement No. TS-103 to PSC No. 87 Gas
Statement No. IGSC-41 to PSC No. 87 Gas, pages 1 to 2
Statement No. MFC-04 to PSC No. 87 Gas, pages 1 to 2
Statement No. R&D-02 to PSC No. 87 Gas

Transportation Rate Statements:

Statement No. ITR-168 to PSC No. 88 Gas, pages 1 to 5
Statement No. GTR-170 to PSC No. 88 Gas, pages 1 to 3
Statement No. TS-103 to PSC No. 88 Gas
Statement No. CSCC-82 to PSC No. 88 Gas
Statement No. R&D-05 to PSC No. 88 Gas

Very truly yours,

Mark O. Marini
Director - Regulatory

/am
Encls.

An equal opportunity employer

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