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January 27, 2011

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

Dear Secretary Brilling:

The enclosed statements issued by Sharon A. Gaines, Treasurer are transmitted for filing in compliance with the requirements of the State of New York Public Service Commission.

Case: 97-G-1178

Statement No. GAC – 81 to PSC No. 3-GAS

Statement No. IIR – 81 to PSC No. 3-GAS

Statement No. TR - 81 to PSC No. 3-GAS

Sharon A. Gaines Treasurer

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