

November 24, 2010

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

Dear Secretary Brilling:

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-101 to PSC No. 87 Gas, pages 1 to 2 Statement No. IRS-169 to PSC No. 87 Gas, pages 1 to 6 Statement No. NGV-168 to PSC No. 87 Gas, pages 1 to 7 Statement No. SSS-157 to PSC No. 87 Gas Statement No. TS-102 to PSC No. 87 Gas, pages 1 to 2 Statement No. IGSC-40 to PSC No. 87 Gas, pages 1 to 2 Statement No. MFC-03 to PSC No. 87 Gas, pages 1 to 2 Transportation Rate Statements: Statement No. ITR-167 to PSC No. 88 Gas, pages 1 to 3 Statement No. GTR-169 to PSC No. 88 Gas Statement No. TS-102 to PSC No. 88 Gas Statement No. CSCC-81 to PSC No. 88 Gas

Very truly yours,

Mark O. Marini Manager - Regulatory Tariffs

/am Encls.

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