April 13, 2012

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

Dear Ms. Brilling:

Enclosed is are the following suspension supplements to PSC4, PSC5 and PSC6.

Supplement SUSP -No. 23 to P.S.C. No. 4-Gas. Supplement SUSP -No. 7 to P.S.C. No. 5-Gas. Supplement SUSP -No. 7 to P.S.C. No. 6-Gas.

Very truly yours,

Firouzeh Sarhangi Chief Financial Officer and Treasurer