



December 27, 2018

VIA ELECTRONIC FILING

Honorable Kathleen H. Burgess, Secretary
State of New York Public Service Commission
Three Empire State Plaza
Albany, NY 12223-1350

Dear Secretary Burgess:

The enclosed statements are transmitted electronically by New York State Electric & Gas Corporation ("NYSEG") and Rochester Gas and Electric Corporation ("RG&E") for filing in compliance with the requirements of the Public Service Commission ("PSC" or "Commission") of the State of New York, to become effective January 1, 2019.

PSC No. 87 – Gas

GSC Statement No. 199
IRS Statement No. 268
NGV Statement No. 266
SSS Statement No. 255
TS Statement No. 200
IGSC Statement No. 138
MFC Statement No. 101
R&D Statement No. 10

PSC No. 88 – Gas

ITR Statement No. 266
GTR Statement No. 267
TS Statement No. 201
CSCC Statement No. 179
R&D Statement No. 13

PSC 16 – Gas

GSC Statement No. 193
IGSC Statement No. 138
LTSR Statement No. 181
STSR Statement No. 182
MFC Statement No. 101

The Companies incorporated surcharges for both the reconciliation of purchased gas costs and gas cost recoveries and the System Performance Adjustment (SPA) for the 12 months ended August 31, 2018. The surcharges will remain in effect for 12 months, beginning with the January 1, 2019 GSC.

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The supporting data and workpapers underlying the gas supply costs are filed monthly with the GSC Statement.

Should you have any questions, please contact Shari Wells at (585) 484-6070 or at smwells@nyseg.com or Linda Dent at (585) 771-4701 or at Linda.Dent@rge.com.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "B. J. McNierney", with a stylized flourish at the end.

Brian J. McNierney
Manager – Pricing & Analysis
NYSEG/RG&E

Enclosures