

Mark O. Marini Director - Regulatory

December 28, 2017

Honorable Kathleen H. Burgess, Secretary New York State 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") for filing in compliance with the requirements of the Public Service Commission, State of New York, to become effective January 1, 2018.

NYSEG has 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, 2017. The surcharges will remain in effect for 12 months, beginning with the January 1, 2018 GSC.

Rate Statements:

Statement No. GSC-186 to PSC No. 87 Gas

Statement No. IRS-254 to PSC No. 87 Gas, pages 1 to 6 Statement No. NGV-253 to PSC No. 87 Gas, pages 1 to 7

Statement No. SSS-242 to PSC No. 87 Gas Statement No. TS-187 to PSC No. 87 Gas Statement No. IGSC-125 to PSC No. 87 Gas Statement No. MFC-88 to PSC No. 87 Gas

Statement No. R&D-09 to PSC No. 87

Transportation Rate Statements:

Statement No. ITR-252 to PSC No. 88 Gas, pages 1 to 5 Statement No. GTR-254 to PSC No. 88 Gas, pages 1 to 2

Statement No. TS-188 to PSC No. 88 Gas Statement No. CSCC-166 to PSC No. 88 Gas

Statement No. R&D-12 to PSC No. 88

Should you have any questions, please contact Shari Wells at (607) 762-8070, or at smwells@nyseg.com.

Respectfully submitted,

Mulle Q. Marini

Mark O. Marini

