Received: 07/31/2018



Mark O. Marini Director - Regulatory

July 31, 2018

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" or "Company") for filing in compliance with the requirements of the Public Service Commission, State of New York, to become effective August 1, 2018. The two statements are being re-filed do to an inadvertent error discovered in the Company's original filing.

Rate Statements:

Statement No. IRS-262 to PSC No. 87 Gas, pages 1 to 6 Statement No. ITR-260 to PSC No. 88 Gas, pages 1 to 5

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

Respectfully submitted,

Mark O. Marini

