

Mark O. Marini Director - Regulatory

October 29, 2015

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

Dear Secretary Burgess:

The enclosed statements are transmitted electronically by New York State Electric & Gas Corporation for filing in compliance with the requirements of the Public Service Commission, State of New York, to become effective November 1, 2015. In accordance with the Commission's Order Establishing Rate Plan issued and effective September 21, 2010 in Case 09-G-0716, the Prior Period Reconciliation component of the MFC has been updated for the cost elements that are subject to reconciliation.

Rate Statements:

Statement No. GSC-160 to PSC No. 87 Gas

Statement No. IRS-228 to PSC No. 87 Gas, pages 1 to 6

Statement No. NGV-227 to PSC No. 87 Gas, pages 1 to 7

Statement No. SSS-216 to PSC No. 87 Gas Statement No. TS-161 to PSC No. 87 Gas

Statement No. IGSC-99 to PSC No. 87 Gas

Statement No. MFC-62 to PSC No. 87 Gas

Transportation Rate Statements:

Statement No. ITR-226 to PSC No. 88 Gas, pages 1 to 5 Statement No. GTR-228 to PSC No. 88 Gas, pages 1 to 2

Statement No. TS-161 to PSC No. 88 Gas

Statement No. CSCC-140 to PSC No. 88 Gas

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

Respectfully submitted,

Mark O. Marini

Enclosures

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