NEW YORK STATE ELECTRIC & GAS CORP. Corporate Drive - Kirkwood Industrial Park PO Box 5224 Binghamton, New York 13902-5224

July 28, 2006

Honorable Jaclyn A. Brilling, Secretary New York State Department of Public Service Three Empire State Plaza Albany, New York 12223

Dear Secretary Brilling:

The enclosed statements are transmitted electronically for filing in compliance with the requirements of the Public Service Commission, State of New York

Rate Statements:

Statement No. GSC-46 to PSC No. 87 Gas, pages 1 to 7 Statement No. IRS-116 to PSC No. 87 Gas, pages 1 to 6 Statement No. NGV-115 to PSC No. 87 Gas, pages 1 to 7 Statement No. SSS-104 to PSC No. 87 Gas Statement No. TS-49 to PSC No. 87 Gas

Transportation Rate Statements:

Statement No. ITR-114 to PSC No. 88 Gas, pages 1 to 5 Statement No. GTR-116 to PSC No. 88 Gas, pages 1 to 3 Statement No. TS-49 to PSC No. 88 Gas
Statement No. CSCC-28 to PSC No. 88 Gas

Very truly yours,

/am Encls. CHRISTINE M. STRATAKOS Manager - Pricing & Analysis