

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

May 27, 2005

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

Dear Secretary Brillling:

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-31 to PSC No. 87 Gas, pages 1 to 7
Statement No. IRS-101 to PSC No. 87 Gas, pages 1 to 6
Statement No. NGV-101 to PSC No. 87 Gas, pages 1 to 7
Statement No. SSS-90 to PSC No. 87 Gas
Statement No. TS-35 to PSC No. 87 Gas

Transportation Rate Statements:

Statement No. ITR-100 to PSC No. 88 Gas, pages 1 to 5
Statement No. GTR-102 to PSC No. 88 Gas, pages 1 to 3
Statement No. TS-35 to PSC No. 88 Gas
Statement No. CSCC-14 to PSC No. 88 Gas

Very truly yours,

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Encls.

CHRISTINE M. STRATAKOS
Manager - Pricing & Analysis