

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

April 28, 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-30 to PSC No. 87 Gas, pages 1 to 7
Statement No. IRS-100 to PSC No. 87 Gas, pages 1 to 6
Statement No. NGV-100 to PSC No. 87 Gas, pages 1 to 7
Statement No. SSS-89 to PSC No. 87 Gas
Statement No. TS-34 to PSC No. 87 Gas

Transportation Rate Statements:

Statement No. ITR-99 to PSC No. 88 Gas, pages 1 to 5
Statement No. GTR-101 to PSC No. 88 Gas, pages 1 to 3
Statement No. TS-34 to PSC No. 88 Gas
Statement No. CSCC-13 to PSC No. 88 Gas

Very truly yours,

/am
Encls.

CHRISTINE M. STRATAKOS
Manager - Pricing & Analysis