

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

January 28, 2004

Jaclyn A. Brillling  
Secretary to the Commission  
State of New York  
3 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-15 to PSC No. 87 Gas, pages 1 to 7  
Statement No. IRS-85 to PSC No. 87 Gas, pages 1 to 6  
Statement No. NGV-85 to PSC No. 87 Gas, pages 1 to 7  
Statement No. SSS-74 to PSC No. 87 Gas  
Statement No. TS-19 to PSC No. 87 Gas

Transportation Rate Statements:

Statement No. ITR-84 to PSC No. 88 Gas, pages 1 to 5  
Statement No. GTR-86 to PSC No. 88 Gas, pages 1 to 3  
Statement No. TS-19 to PSC No. 88 Gas

Very truly yours,

/am  
Encls.

CHRISTINE M. STRATAKOS  
Manager - Rates & Tariffs