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

October 29, 2003

Jaclyn A. Brilling
Acting Secretary to the Commission
State of New York
3 Empire State Plaza
Albany, New York 12223

Dear Acting 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-12 to PSC No. 87 Gas, pages 1 to 7 Statement No. IRS-82 to PSC No. 87 Gas, pages 1 to 6 Statement No. NGV-82 to PSC No. 87 Gas, pages 1 to 7 Statement No. SSS-71 to PSC No. 87 Gas Statement No. TS-16 to PSC No. 87 Gas

Transportation Rate Statements:

Statement No. ITR-81 to PSC No. 88 Gas, pages 1 to 5 Statement No. GTR-83 to PSC No. 88 Gas, pages 1 to 3 Statement No. TS-16 to PSC No. 88 Gas

Very truly yours,

/am Encls. CHRISTINE M. STRATAKOS Manager - Rates & Tariffs