Received: 5/29/2003

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

May 28, 2003

Hon. Janet H. Deixler, Secretary Public Service Commission State of New York 3 Empire State Plaza Albany, New York 12223

Dear Secretary Deixler:

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-07 to PSC No. 87 Gas, pages 1 to 7 Statement No. IRS-77 to PSC No. 87 Gas, pages 1 to 6 Statement No. NGV-77 to PSC No. 87 Gas, pages 1 to 7 Statement No. SSS-66 to PSC No. 87 Gas Statement No. TS-11 to PSC No. 87 Gas

Transportation Rate Statements:

Statement No. ITR-76 to PSC No. 88 Gas, pages 1 to 5 Statement No. GTR-78 to PSC No. 88 Gas, pages 1 to 3 Statement No. TS-11 to PSC No. 88 Gas

Very truly yours,

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