

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

February 27, 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-16 to PSC No. 87 Gas, pages 1 to 7
Statement No. IRS-86 to PSC No. 87 Gas, pages 1 to 6
Statement No. NGV-86 to PSC No. 87 Gas, pages 1 to 7
Statement No. SSS-75 to PSC No. 87 Gas
Statement No. TS-20 to PSC No. 87 Gas

Transportation Rate Statements:

Statement No. ITR-85 to PSC No. 88 Gas, pages 1 to 5
Statement No. GTR-87 to PSC No. 88 Gas, pages 1 to 3
Statement No. TS-20 to PSC No. 88 Gas

Very truly yours,

/am
Encls.

CHRISTINE M. STRATAKOS
Manager - Rates & Tariffs