

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

January 27, 2006

Honorable Jaclyn A. Brilling, Secretary
New York State Department of Public Service
Three Empire State Plaza
Albany, New York 12223

Dear 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-40 to PSC No. 87 Gas, pages 1 to 7
Statement No. IRS-110 to PSC No. 87 Gas, pages 1 to 6
Statement No. NGV-109 to PSC No. 87 Gas, pages 1 to 7
Statement No. SSS-98 to PSC No. 87 Gas
Statement No. TS-43 to PSC No. 87 Gas

Transportation Rate Statements:

Statement No. ITR-108 to PSC No. 88 Gas, pages 1 to 5
Statement No. GTR-110 to PSC No. 88 Gas, pages 1 to 3
Statement No. TS-43 to PSC No. 88 Gas
Statement No. CSCC-22 to PSC No. 88 Gas

Very truly yours,

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Encls.

CHRISTINE M. STRATAKOS
Manager - Pricing & Analysis