

January 4, 2011

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 being transmitted electronically by New York State Electric & Gas Corporation ("NYSEG") for filing in compliance with the requirements of the New York State Public Service Commission ("PSC").

Standby Service Commodity Charge Statements:
Statement No. SCC-146 to P.S.C. No. 87 – Gas
Statement No. SCC-146 to P.S.C. No. 88 – Gas

Monthly and Daily Cash Out Statements:
Statement No. MCO-149 to P.S.C. No. 88 – Gas
Statement No. DCO-149 to P.S.C. No. 88 – Gas

Very truly yours,

Lori A. Cole
Manager – Regulatory & Tariffs

/axm
Encls.