November 2, 2010

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-144 to P.S.C. No. 87 – Gas Statement No. SCC-144 to P.S.C. No. 88 – Gas

Monthly and Daily Cash Out Statements: Statement No. MCO-147 to P.S.C. No. 88 – Gas Statement No. DCO-147 to P.S.C. No. 88 – Gas

Very truly yours,

Lori A. Cole Manager – Regulatory & Tariffs

/axm Encls.