



Mark O. Marini
Director - Regulatory

February 27, 2012

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 by New York State Electric & Gas Corporation ("NYSEG" or "the Company") for filing in compliance with the requirements of the Public Service Commission, State of New York ("Commission" or "PSC"), to become effective March 1, 2012:

Rate Statements:

Statement No. GSC-116 to PSC No. 87 Gas, pages 1 to 2
Statement No. IRS-184 to PSC No. 87 Gas, pages 1 to 6
Statement No. NGV-183 to PSC No. 87 Gas, pages 1 to 7
Statement No. SSS-172 to PSC No. 87 Gas
Statement No. TS-117 to PSC No. 87 Gas
Statement No. IGSC-55 to PSC No. 87 Gas, pages 1 to 2
Statement No. MFC-18 to PSC No. 87 Gas, pages 1 to 2

Transportation Rate Statements:

Statement No. ITR-182 to PSC No. 88 Gas, pages 1 to 5
Statement No. GTR-184 to PSC No. 88 Gas, pages 1 to 3
Statement No. TS-117 to PSC No. 88 Gas
Statement No. CSCC-96 to PSC No. 88 Gas

Should you have any questions, please contact Shari Wells at (607) 762-8070, or at smwells@nyseg.com.

Very truly yours,

Mark O. Marini
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