



Mark O. Marini
Director - Regulatory

November 28, 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 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 December 1, 2011:

Rate Statements:

Statement No. GSC-113 to PSC No. 87 Gas, pages 1 to 2
Statement No. IRS-181 to PSC No. 87 Gas, pages 1 to 6
Statement No. NGV-180 to PSC No. 87 Gas, pages 1 to 7
Statement No. SSS-169 to PSC No. 87 Gas
Statement No. TS-114 to PSC No. 87 Gas
Statement No. IGSC-52 to PSC No. 87 Gas, pages 1 to 2
Statement No. MFC-15 to PSC No. 87 Gas, pages 1 to 2

Transportation Rate Statements:

Statement No. ITR-179 to PSC No. 88 Gas, pages 1 to 5
Statement No. GTR-181 to PSC No. 88 Gas, pages 1 to 3
Statement No. TS-114 to PSC No. 88 Gas
Statement No. CSCC-93 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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