



September 28, 2011

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

Dear Secretary Brillling:

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 October 1, 2011:

Rate Statements:

Statement No. GSC-111 to PSC No. 87 Gas, pages 1 to 2  
Statement No. IRS-179 to PSC No. 87 Gas, pages 1 to 6  
Statement No. NGV-178 to PSC No. 87 Gas, pages 1 to 7  
Statement No. SSS-167 to PSC No. 87 Gas  
Statement No. TS-112 to PSC No. 87 Gas  
Statement No. IGSC-50 to PSC No. 87 Gas, pages 1 to 2  
Statement No. MFC-13 to PSC No. 87 Gas, pages 1 to 2

Transportation Rate Statements:

Statement No. ITR-177 to PSC No. 88 Gas, pages 1 to 5  
Statement No. GTR-179 to PSC No. 88 Gas, pages 1 to 3  
Statement No. TS-112 to PSC No. 88 Gas  
Statement No. CSCC-91 to PSC No. 88 Gas

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

Very truly yours,

Mark O. Marini  
Director – Regulatory