

Mark O. Marini Director - Regulatory

October 28, 2014

Honorable Kathleen H. Burgess Secretary to the Commission New York State Department of Public Service Three Empire State Plaza Albany, NY 12223-1350

Dear Secretary Burgess:

The enclosed statements are transmitted electronically by New York State Electric & Gas Corporation for filing in compliance with the requirements of the Public Service Commission, State of New York, to become effective November 1, 2014.

Rate Statements: Statement No. GSC-148 to PSC No. 87 Gas, pages 1 to 2 Statement No. IRS-216 to PSC No. 87 Gas, pages 1 to 6 Statement No. NGV-215 to PSC No. 87 Gas, pages 1 to 7 Statement No. SSS-204 to PSC No. 87 Gas Statement No. TS-149 to PSC No. 87 Gas Statement No. IGSC-87 to PSC No. 87 Gas, pages 1 to 2 Statement No. MFC-50 to PSC No. 87 Gas, pages 1 to 2

Transportation Rate Statements: Statement No. ITR-214 to PSC No. 88 Gas, pages 1 to 5 Statement No. GTR-216 to PSC No. 88 Gas, pages 1 to 3 Statement No. TS-149 to PSC No. 88 Gas Statement No. CSCC-128 to PSC No. 88 Gas

In accordance with the Commission's <u>Order Establishing Rate Plan</u> issued and effective September 21, 2010 in Case 09-G-0716, the Prior Period Reconciliation component of the MFC has been updated for the cost elements that are subject to reconciliation.

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

Respectfully submitted,

Mark O. Marini

Enclosures

89 East Avenue, Rochester, NY 14649-0001 Telephone 585.771.4692, Cell 585.750.1666 Mark_Marini@rge.com

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