



April 3, 2014

Secretary Kathleen H. Burgess
New York State Department of Public Service
Three Empire State Plaza
Albany, New York 12223

Dear Secretary Burgess:

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-185 to P.S.C. No. 87 – Gas

Statement No. SCC-185 to P.S.C. No. 88 – Gas

Monthly and Daily Cash Out Statements:

Statement No. MCO-188 to P.S.C. No. 88 – Gas

Statement No. DCO-188 to P.S.C. No. 88 – Gas

Sincerely,

Lori A. Cole
Manager – Regulatory & Tariffs