

NEW YORK STATE ELECTRIC & GAS CORP.  
Corporate Drive - Kirkwood Industrial Park  
PO Box 5224  
Binghamton, New York 13902-5224

September 30, 2005

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

Dear Secretary Brilling:

PSC regulations allow a new GSC statement to be filled on one (1) day's notice to become effective not more than five (5) days after the effective date of the initial statement if the replacement of cost estimates in the initial statement with actual costs results in a change in the average cost of gas of more than five percent (5%). As a result, NYSEG is re-filing the GSC and IRS statements.

The enclosed statements are transmitted electronically for filing in compliance with the requirements of the Public Service Commission, State of New York

Rate Statements:

Statement No. GSC-36 to PSC No. 87 Gas, pages 1 to 7

Statement No. IRS-106 to PSC No. 87 Gas, pages 1 to 6

Very truly yours,

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Encls.

CHRISTINE M. STRATAKOS  
Manager - Pricing & Analysis