

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

May 27, 2005

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 for filing in compliance with the requirements of the Public Service Commission, State of New York

Rate Statements:

Statement No. GSC-31 to PSC No. 87 Gas, pages 1 to 7  
Statement No. IRS-101 to PSC No. 87 Gas, pages 1 to 6  
Statement No. NGV-101 to PSC No. 87 Gas, pages 1 to 7  
Statement No. SSS-90 to PSC No. 87 Gas  
Statement No. TS-35 to PSC No. 87 Gas

Transportation Rate Statements:

Statement No. ITR-100 to PSC No. 88 Gas, pages 1 to 5  
Statement No. GTR-102 to PSC No. 88 Gas, pages 1 to 3  
Statement No. TS-35 to PSC No. 88 Gas  
Statement No. CSCC-14 to PSC No. 88 Gas

Very truly yours,

/am  
Encls.

CHRISTINE M. STRATAKOS  
Manager - Pricing & Analysis