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

April 28, 2003

Hon. Janet H. Deixler, Secretary Public Service Commission State of New York 3 Empire State Plaza Albany, New York 12223

Dear Secretary Deixler:

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-06 to PSC No. 87 Gas, pages 1 to 7 Statement No. IRS-76 to PSC No. 87 Gas, pages 1 to 6 Statement No. NGV-76 to PSC No. 87 Gas, pages 1 to 7 Statement No. SSS-65 to PSC No. 87 Gas Statement No. TS-10 to PSC No. 87 Gas Transportation Rate Statements: Statement No. ITR-75 to PSC No. 88 Gas, pages 1 to 5 Statement No. GTR-77 to PSC No. 88 Gas, pages 1 to 3 Statement No. TS-10 to PSC No. 88 Gas

Very truly yours,

CHRISTINE M. STRATAKOS Manager - Rates & Tariffs

/am Encls.