Received: 11/24/2004

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

November 24, 2004

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-25 to PSC No. 87 Gas, pages 1 to 7 Statement No. IRS-95 to PSC No. 87 Gas, pages 1 to 6 Statement No. NGV-95 to PSC No. 87 Gas, pages 1 to 7 Statement No. SSS-84 to PSC No. 87 Gas Statement No. TS-29 to PSC No. 87 Gas

Transportation Rate Statements:

Statement No. ITR-94 to PSC No. 88 Gas, pages 1 to 5 Statement No. GTR-96 to PSC No. 88 Gas, pages 1 to 3 Statement No. TS-29 to PSC No. 88 Gas Statement No. CSCC-08 to PSC No. 88 Gas

Very truly yours,

/am Encls. CHRISTINE M. STRATAKOS Manager - Pricing & Analysis