



April 5, 2011

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

Dear Secretary Brillling:

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-149 to P.S.C. No. 87 – Gas

Statement No. SCC-149 to P.S.C. No. 88 – Gas

Monthly and Daily Cash Out Statements:

Statement No. MCO-152 to P.S.C. No. 88 – Gas

Statement No. DCO-152 to P.S.C. No. 88 – Gas

Sincerely,

Lori A. Cole
Manager – Regulatory & Tariffs