



Mark O. Marini
Director - Regulatory

December 28, 2012

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 by New York State Electric & Gas Corporation ("NYSEG" or "the Company") for filing in compliance with the requirements of the Public Service Commission, State of New York ("Commission" or "PSC"), to become effective January 1, 2013. NYSEG has incorporated a refund for Gas Supply Area 1/3 and a surcharge for Gas Supply Area 2, for the reconciliation of purchase gas costs and gas cost recoveries for the 12 months ended August 31, 2012. The surcharge will remain in effect for the 12-month period beginning January 1, 2013.

Rate Statements:

Statement No. R&D – 4 to PSC No. 87
Statement No. GSC-126 to PSC No. 87 Gas, pages 1 to 2
Statement No. IRS-194 to PSC No. 87 Gas, pages 1 to 6
Statement No. NGV-193 to PSC No. 87 Gas, pages 1 to 7
Statement No. SSS-182 to PSC No. 87 Gas
Statement No. TS-127 to PSC No. 87 Gas
Statement No. IGSC-65 to PSC No. 87 Gas, pages 1 to 2
Statement No. MFC-28 to PSC No. 87 Gas, pages 1 to 2

Transportation Rate Statements:

Statement No. R&D – 7 to PSC No. 88
Statement No. ITR-192 to PSC No. 88 Gas, pages 1 to 5
Statement No. GTR-194 to PSC No. 88 Gas, pages 1 to 3
Statement No. TS-127 to PSC No. 88 Gas
Statement No. CSCC-106 to PSC No. 88 Gas

Should you have any questions, please contact Shari Wells at (607) 762-8070, or at smwells@nyseg.com.

Very truly yours,

Mark O. Marini
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