



Mark O. Marini
Director - Regulatory

April 27, 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 May 1 2012:

Rate Statements:

Statement No. GSC-118 to PSC No. 87 Gas, pages 1 to 2
Statement No. IRS-186 to PSC No. 87 Gas, pages 1 to 6
Statement No. NGV-185 to PSC No. 87 Gas, pages 1 to 7
Statement No. SSS-174 to PSC No. 87 Gas
Statement No. TS-119 to PSC No. 87 Gas
Statement No. IGSC-57 to PSC No. 87 Gas, pages 1 to 2
Statement No. MFC-20 to PSC No. 87 Gas, pages 1 to 2

Transportation Rate Statements:

Statement No. ITR-184 to PSC No. 88 Gas, pages 1 to 5
Statement No. GTR-186 to PSC No. 88 Gas, pages 1 to 3
Statement No. TS-119 to PSC No. 88 Gas
Statement No. CSCC-98 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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