



Mark O. Marini
Director - Regulatory

January 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 February 1, 2012:

Rate Statements:

Statement No. GSC-115 to PSC No. 87 Gas, pages 1 to 2
Statement No. IRS-183 to PSC No. 87 Gas, pages 1 to 6
Statement No. NGV-182 to PSC No. 87 Gas, pages 1 to 7
Statement No. SSS-171 to PSC No. 87 Gas
Statement No. TS-116 to PSC No. 87 Gas
Statement No. IGSC-54 to PSC No. 87 Gas, pages 1 to 2
Statement No. MFC-17 to PSC No. 87 Gas, pages 1 to 2

Transportation Rate Statements:

Statement No. ITR-181 to PSC No. 88 Gas, pages 1 to 5
Statement No. GTR-183 to PSC No. 88 Gas, pages 1 to 3
Statement No. TS-116 to PSC No. 88 Gas
Statement No. CSCC-95 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
Director – Regulatory

89 East Avenue, Rochester, NY 14649-0001
Telephone 585.771.4692, Cell 585.750.1666
Mark_Marini@rge.com

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