



Mark O. Marini
Director - Regulatory

December 29, 2011

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 2012:

Rate Statements:

Statement No. GSC-114 to PSC No. 87 Gas, pages 1 to 2
Statement No. IRS-182 to PSC No. 87 Gas, pages 1 to 6
Statement No. NGV-181 to PSC No. 87 Gas, pages 1 to 7
Statement No. SSS-170 to PSC No. 87 Gas
Statement No. TS-115 to PSC No. 87 Gas
Statement No. IGSC-53 to PSC No. 87 Gas, pages 1 to 2
Statement No. MFC-16 to PSC No. 87 Gas, pages 1 to 2
Statement No. R&D-03 to PSC No. 87 Gas, pages 1 to 1

Transportation Rate Statements:

Statement No. ITR-180 to PSC No. 88 Gas, pages 1 to 5
Statement No. GTR-182 to PSC No. 88 Gas, pages 1 to 3
Statement No. TS-115 to PSC No. 88 Gas
Statement No. CSCC-94 to PSC No. 88 Gas
Statement No. R&D-06 to PSC No. 88 Gas, pages 1 to 1

NYSEG has incorporated surcharges for Gas Supply Areas 1&3, and a refund for Gas Supply Area 2, for the reconciliation of purchased gas costs and gas cost recoveries for the 12 months ended August 31, 2011. The surcharge and refund will remain in effect for the 12 month period beginning January 1, 2012.

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

An equal opportunity employer



Mark O. Marini
Director - Regulatory

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

An equal opportunity employer