



Mark O. Marini
Director - Regulatory

October 27, 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 November 1, 2011:

Rate Statements:

Statement No. GSC-112 to PSC No. 87 Gas, pages 1 to 2
Statement No. IRS-180 to PSC No. 87 Gas, pages 1 to 6
Statement No. NGV-179 to PSC No. 87 Gas, pages 1 to 7
Statement No. SSS-168 to PSC No. 87 Gas
Statement No. TS-113 to PSC No. 87 Gas
Statement No. IGSC-51 to PSC No. 87 Gas, pages 1 to 2
Statement No. MFC-14 to PSC No. 87 Gas, pages 1 to 2

Transportation Rate Statements:

Statement No. ITR-178 to PSC No. 88 Gas, pages 1 to 5
Statement No. GTR-180 to PSC No. 88 Gas, pages 1 to 3
Statement No. TS-113 to PSC No. 88 Gas
Statement No. CSCC-92 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

An equal opportunity employer