PSC NO: 88 GAS NEW YORK STATE ELECTRIC & GAS CORPORATION EFFECTIVE DATE: 01/01/2014

STATEMENT TYPE: R&D STATEMENT NO: 8

STATEMENT OF RESEARCH AND DEVELOPMENT ADJUSTMENT (per Therm)

January 01, 2014

Rate Area	Adjustment Applicable to SC 1, 5, 13, 14, 16 and 19
Owego	\$0.001450
Goshen	\$0.001450
Lockport	\$0.001450
Elmira	\$0.001450
Combined	\$0.001450
Binghamton	\$0.001450
Champlain	\$0.001450

Issued By: James A. Lahtinen, Vice President-Rates & Regulatory Economics, Binghamton, New Yor (Name of Officer, Title, Address)