Received: 04/06/1999

Status: CANCELLED
Effective Date: 04/08/1999

..DID: 8076

..TXT: PSC NO: 87 GAS STATEMENT TYPE: IPO

COMPANY: NEW YORK STATE ELECTRIC & GAS CORPORATION STATEMENT NO: 27

INITIAL EFFECTIVE DATE: 04/08/99

STAMPS:

Cancelled by Statement IPO Number 28 Effective 05/07/1999

RECEIVED: 04/06/99 STATUS: Cancelled EFFECTIVE: 04/08/99

STATEMENT OF INDEX PRICE OPTION
Service Classifications No. 2, 8 and 9
(Per Therm)

CURRENT BASE
MONTH INDEX INDEX ADJUSTMENT

Apr-99 \$0.1878 \$0.1480 \$0.0398