



January 15, 2015

VIA ELECTRONIC FILING

Honorable Kathleen H. Burgess, Secretary
New York State Public Service Commission
Empire State Plaza
Albany, NY 12223-1350

Re: Tax Surcharge Percentages

Dear Secretary Burgess:

The enclosed revised Statements issued by New York State Electric & Gas Corporation ("NYSEG" or the "Company"), are transmitted for filing in compliance with the requirements of the Public Service Commission ("Commission"), State of New York.

TSP Statement No. 29 to PSC No. 87 - Gas
TSP Statement No. 29 to PSC No. 88 - Gas
TSP Statement No. 28 to PSC No. 120 - Electric
TSP Statement No. 27 to PSC No. 121 - Electric

Effective: February 1, 2015

The above Tax Surcharge Percentage ("TSP") statements are being filed pursuant to General Information Section 3 of PSC Nos. 87 and 88; pursuant to General Information Section 6 of PSC No. 120; and Section 3 of PSC No. 121 entitled "Increase in Prices and Charges Applicable Where Service is Supplied" which provides for the recovery of the Temporary Metropolitan Business (MTA) Tax Surcharge.

The revised statements reflect the TSPs that will be effective from February 1, 2015 through March 31, 2015. Questions regarding this filing can be directed to Gene King at (607) 347-2398.





Very truly yours,

A handwritten signature in black ink, appearing to read "Lori Cole", written in a cursive style.

Lori Cole
Manager, Regulatory & Tariffs
Rates and Regulatory Economics

Enclosures