



October 16, 2014

VIA ELECTRONIC FILING

Honorable Kathleen H. Burgess, Secretary
New York State Public Service Commission
Empire State Plaza
Agency Building 3
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. 28 to PSC No. 87 - Gas
TSP Statement No. 28 to PSC No. 88 – Gas
TSP Statement No. 27 to PSC No. 120 - Electric
TSP Statement No. 26 to PSC No. 121 – Electric

Effective: November 1, 2014

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 Company is filing revised statements due to a correction in paid State Income Taxes. The State Income Tax portion of the calculation increased by \$51,465. The Company is proposing to implement the correction on November 1 to minimize bill impacts to customers. Customers





located in the Counties affected by the MTA Tax Surcharge will experience bill increases of less than four one-hundredths of a percent.

The revised statements reflect the TSPs that will be effective from November 1, 2014 through January 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 that reads "Lori Cole".

Lori Cole
Manager, Regulatory & Tariffs
Rates and Regulatory Economics

Enclosures