



July 31, 2014

**VIA ELECTRONIC FILING**

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

Re: Case No. 13-M-0551 – Tariff filings by New York State Electric & Gas Corporation and Rochester Gas and Electric Corporation to modify their electric and gas tariff schedules to make the tariff language consistent where both Companies' processes are the same.

Dear Secretary Burgess:

New York State Electric & Gas Corporation and Rochester Gas and Electric Corporation (together the "Companies") hereby transmit for filing the enclosed tariff leaves in compliance with the New York State Public Service Commission's (the "Commission") Order Regarding Tariff Filings, issued and effective July 24, 2014 (the "Order"), in the above referenced proceeding. These tariff leaves are transmitted for filing in compliance as identified herein and in accordance with the requirements of Appendix 7-H (electronic tariff filing system) to the Commission's Codes, Rules and Regulations (16 NYCRR Appendix 7-H).

Below is a list of the revised tariff leaves to be effective August 1, 2014

NYSEG – PSC No. 87  
TSP Statement No. 27

NYSEG – PSC No. 88  
TSP Statement No. 27

NYSEG – PSC No. 90  
Leaf No. 22, Revision 4  
Leaf No. 23, Revision 5

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NYSEG – PSC No. 120  
TSP Statement No. 26

NYSEG – PSC No. 121  
TSP Statement No. 25

Purpose of the Filing

The Companies are filing tariff amendments in compliance with Ordering Clause 2 of the Order to incorporate previously approved revisions from other cases into the leaves that have been approved as part of this tariff consistency filing, and to file updated Tax Surcharge Percentages Statements.

Newspaper Publication

In accordance with Ordering Clause 3 of the Order, the requirements of 66(12)(b) of the Public Service Law and 16NYCRR 720-8.1 as to newspaper publication have been waived.

Respectfully submitted,



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Rates and Regulatory Economics Department

Enclosures