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## NYSEG

September 10, 1998

Honorable John C. Crary  
Secretary  
Public Service Commission  
3 Empire State Plaza  
Albany, New York 12223

Dear Secretary Crary:

The enclosed Revenue Tax Surcharge Statements reflecting new revenue tax surcharges, issued by New York State Electric & Gas Corporation ("NYSEG"), are transmitted for filing in compliance with the requirements of the Public Service Commission of the State of New York.

Statement No. 5 to PSC No. 87 Gas  
Statement No. 5 to PSC No. 88 Gas  
Statement No. 3 to PSC No. 89 Gas

Effective October 1, 1998.

The above statements are being filed pursuant to General Information Section No. 3 of PSC Nos. 87 and 88 Gas and Section No. 37 of PSC No. 89.

This filing is in compliance with the Commission's August 26, 1998 Order in Case No. 98-M-0489. The proposed surcharge factors reflect the revisions to the New York State Tax Law that reduced utility Gross Income Taxes.

Newspaper publication has been waived pursuant to Clause No. 2 of the August 26, 1998 Order.

A workpaper supporting the revised Revenue Tax Surcharge factors is being forwarded to Lyle VanVranken. Questions regarding these revisions should be directed to me at (607) 762-5611.

Very Truly Yours,

/dls  
Encls.  
Cy.:Lyle VanVranken, PSC

STEVEN R. ADAMS  
Manager - Gas Pricing