

..DID: 18093

..TXT:

January 14, 2002

Honorable Janet H. Deixler
Secretary
State of New York
Public Service Commission
3 Empire State Plaza
Albany, New York 12223

Re: Collection of the Temporary Metropolitan Business Tax Surcharge

Dear Secretary Deixler:

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.

Statement No. TSF 3 to PSC No. 87 Gas
and
Statement No. TSF 3 to PSC No. 88 Gas

Effective February 4, 2002.

The above Tax Surcharge Factor ("TSF") statements are being filed pursuant to General Information Section 3 of PSC Nos. 87 and 88 entitled "Increase in Prices and Charges Applicable Where Service is Supplied" which provides for the reconciliation of actual tax surcharge expense as compared to the 10 month collection of the Temporary Metropolitan Business Tax Surcharge ("MTA").

The revised statements reflect the TSF's that resulted from the reconciliation process, which will be effective for February and March of 2002.

The workpaper supporting the revised Tax Surcharge Factors will be forwarded to Alan F. Mostek via overnight mail. Questions regarding this filing should be directed to Susan Gallia at (607) 762-7265.

Very truly yours

Christine M. Stratakos
Manager - Rates & Tariffs

Encls.
Cy.: Alan F. Mostek, PSC