

December 17, 2007

VIA ELECTRONIC FILING

Honorable Jaclyn A. Brillling, Secretary
State of New York Public Service Commission
Three Empire State Plaza
Albany, NY 12223-1350

**Re: Case 07-E-0479 – New York State Electric & Gas Corporation Transition
Charge Statement**

Dear Secretary Brillling:

In compliance with the Public Service Commission's Order Establishing Commodity Program in Case 07-E-0479, issued and effective August 29, 2007, New York State Electric & Gas Corporation ("NYSEG") hereby files the following Transition Charge Statements to be effective January 1, 2008.

TCS Statement No. 53 to PSC 120 Electricity
TCS Statement No. 53 to PSC 121 Electricity

The filing of changes to the Transition Charge is in accordance with NYSEG's filed tariffs. The Transition Charge Statement will be filed on at least three days prior to the effective date.

Please direct any questions to Lori Cole at (607) 762-8710.

Very truly yours,

Christine M. Stratakos
Manager, Pricing & Analysis
Rates & Regulatory Economics

Enclosures