December 18, 2007

VIA ELECTRONIC FILING

Honorable Jaclyn A. Brilling, Secretary State of New York Department of Public Service Three Empire State Plaza Albany, NY 12223

Re: Addendum to PSC No. 88 Gas

Dear Secretary Brilling:

The enclosed Addendum, issued by New York State Electric & Gas Corporation ("NYSEG"), is transmitted for filing in compliance with the requirements of the Public Service Commission, State of New York.

Addendum No. 10 to SC –7 of PSC No. 88 – Gas

Effective January 1, 2008.

This Addendum is filed in accordance with Service Classification No. 7 of PSC 88 that requires a summary of each Transportation Service Agreement be appended to Schedule PSC No. 88. The Addendum has been updated to reflect customers that have signed new Negotiated Transportation Gas Service Agreements with NYSEG and to delete expired agreements.

If you have any questions concerning this filing, please call Alfonso Marcello at (607) 762-4645 or me at (607) 762-7341.

Very truly yours,

Christine M. Stratakos Manager – Pricing & Analysis

Enclosures

cc: Michael Scott, PSC