

June 9, 2005

VIA ELECTRONIC FILING

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

Re: Tax Surcharge Factors

Dear Secretary Brillling:

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

TSF Statement No. 9 to PSC 120 – Electricity
TSF Statement No. 9 to PSC 121 – Electricity

Effective July 1, 2005

The above Statement is being filed pursuant to General Information Section 6 of PSC 120 and General Information Section 3 for electric service and street lighting service, respectively. This filing adds the Village of Horseheads to the list of villages shown on the Revenue Tax Surcharge Statement that impose the 1% tax on utility revenues.

A copy of pertinent pages from the local law, as filed with the Secretary of State, is being sent to Department of Public Service Staff. We will provide a copy of the notification that the local law had been received and duly filed with the State of New York, Department of State, Bureau of State Records, when we receive it from the Village.

If you have any questions concerning this filing, please call Susan Gallia at (607) 762-7265.

Very truly yours,

Christine M. Stratakos
Manager – Pricing & Analysis

Enclosures