

June 9, 2005

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

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.

Statement No. TSF-19 to P.S.C. 87 – Gas

Statement No. TSF-19 to P.S.C. 88 – Gas

Effective: July 1, 2005.

The above Statement is being filed pursuant to General Information Section 3 of PSC 87 and PSC 88. 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 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 has 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 & Economics