

March 13, 2003

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

Re: Tax Surcharge Factors

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 9 to PSC No. 87 Gas
and
Statement No. TSF 9 to PSC No. 88 Gas

Effective April 4, 2003.

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 recovery of the Temporary Metropolitan Business (MTA) Tax Surcharge.

The revised statements reflect the TSFs that will be effective from April 2003 through January 2004. The revised surcharge factors related to the MTA Tax may change for February and March 2004 pursuant to the reconciliation provision contained in the pertinent tariff section.

Questions regarding this filing should be directed to Susan Gallia at (607) 762-7265.

Very truly yours

/dlm
Encls.
Cy.: Alan F. Mostek, PSC

Christine M. Stratakos
Manager - Rates & Tariffs