

March 18, 2004

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

RE: Tax Surcharge Factors

Dear Secretary Brillling:

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.

TSF Statement No. 13	to PSC No. 87 – Gas
TSF Statement No. 13	to PSC No. 88 - Gas

Effective April 5, 2004

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 4, 2004 through January 2005. The revised surcharge factors related to the MTA Tax may change for February and March 2005 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,

Christine M. Stratakos
Manager – Pricing & Analysis

Enclosures