January 18, 2006

VIA ELECTRONIC FILING

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

Re: Case No. 05-M-0453 – New York State Electric & Gas Corporation Purchase of Receivables Compliance Tariff Filing

Dear Secretary Brilling:

New York State Electric & Gas Corporation ("NYSEG" or "the Company") hereby submits for filing the following electric and gas tariff leaves and discount statements in compliance with the Order Adopting the Terms and Conditions of the Joint Proposal for the Purchase of Accounts Receivable ("Order"), issued by the New York State Public Service Commission ("Commission") on December 27, 2005 in Case No. 05-M-0453. The tariff leaves and Discount Statements are filed to implement the terms and conditions of the Purchase of ESCO Accounts Receivable program as approved by the Order. In lieu of newspaper publication, all ESCOs have been provided a copy of this filing.

The tariffs are also filed in compliance with Appendix 7-H (electronic tariff filing system) to the Commission's Codes, Rules and Regulations (16 NYCRR Appendix 7-H).

PSC No. 88 –Gas, Schedule for Gas Service

Leaf No. 3, Revision 8

Leaf No. 50.26, Revision 5

Leaf No. 50.27, Revision 3

Leaf No. 50.30, Revision 1

DISC Statement No. 1

PSC No. 90 –Gas, Schedule for Gas Service

Leaf No. 34.1, Revision 2

Leaf No. 34.2, Revision 2

Leaf No. 34.3, Revision 3

Leaf No. 43. Revision 2

Leaf No. 44, Revision 3

Received: 1/20/2006

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PSC No. 119 – Electricity, Schedule for Electricity Service

Leaf No. 69.1, Revision 2

Leaf No. 69.2, Revision 4

Leaf No. 69.3, Revision 1

Leaf No. 79.1, Revision 1

Leaf No. 80, Revision 2

PSC No. 120 - Electricity, Schedule for Electricity Service

Leaf No. 108, Revision 2

Leaf No. 108.1, Revision 0

Leaf No. 109, Revision 3

DISC Statement No. 1

PSC No. 121 –Electricity, Schedule for Electricity Service

DISC Statement No. 1

Effective: February 1, 2006

A copy of this filing has also been served upon all parties to this proceeding.

If you have any questions concerning this filing, please call Susan Glann at (607) 762-7265 or me at (607) 762-7341.

Very truly yours,

Christine M. Stratakos Manager, Pricing and Analysis Rates & Regulatory Economics

Enclosures

cc: All ESCOs

All Active Parties