



April 27, 2011

**VIA ELECTRONIC FILING**

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

**Re: Case 09-E-0715 – New York State Electric & Gas Corporation Transition Charge Statement**

Dear Secretary Brillling:

In compliance with the Public Service Commission's Order Establishing Rate Plan, New York State Electric & Gas Corporation ("NYSEG") hereby files the following Transition Charge Statements to be effective May 1, 2011.

TCS Statement No. 76 to PSC 120 Electricity  
TCS Statement No. 76 to PSC 121 Electricity

The filing of changes to the Transition Charge is in accordance with NYSEG's filed tariffs. The Transition Charge Statement will be filed on not less than one day's notice.

Please direct any questions to me at (607) 762-8710.

Very truly yours,

A handwritten signature in black ink, appearing to read "Lori A. Cole", is written over a light blue horizontal line.

Lori A. Cole  
Manager, Regulatory and Tariffs  
Rates & Regulatory Economics Dept.

Enclosures