

January 15, 2009

VIA ELECTRONIC FILING

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

RE: Tax Surcharge Percentages

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.

TSP Statement No. 11 to PSC No. 87 – Gas  
TSP Statement No. 11 to PSC No. 88 – Gas

Effective February 1, 2009

The above Tax Surcharge Percentage ("TSP") 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 TSPs that will be effective from February 1, 2010 through March 31, 2010.

Questions regarding this filing should be directed to Gene King at (607) 762-7705.

Very truly yours,

Christine M. Stratakos  
Manager – Pricing & Analysis  
Rates & Regulatory Economics

Enclosures