

January 13, 2011

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. 13 to PSC No. 87 – Gas
TSP Statement No. 13 to PSC No. 88 – Gas

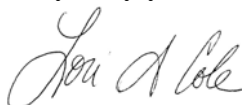
Effective: February 1, 2011

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, 2011 through March 31, 2011.

Questions regarding this filing should be directed to Gene King at (607) 347-2398.

Very truly yours,



Lori A. Cole
Manager, Regulatory & Tariffs

Enclosures