November 18, 2010

VIA ELECTRONIC FILING

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

> Re: Case 09-G-0716 - New York State Electric & Gas Corporation Gas Rates – Further Compliance Filing

Dear Secretary Brilling:

The enclosed tariff leaves, issued by New York State Electric & Gas Corporation ("NYSEG" or "the Company"), are being transmitted for filing in further compliance with the New York State Public Service Commission Order ("Order"), issued and effective September 21, 2010 in the above-referenced proceedings. This filing is also made in accordance with Appendix 7-H (electronic tariff filing system) of the New York State Public Service Commission's ("PSC" or "Commission") Codes, Rules and Regulations (16 NYCRR Appendix 7-H).

<u>PSC No. 88 – Gas</u>

Leaf No. 51, Revision 14

Leaf No. 52, Revision 13

Leaf No. 52.1, Revision 10

Leaf No. 52.2, Revision 10

The Company is filing changes to its tariffs in further compliance with the Order. The tariffs are to become effective on December 1, 2010. NYSEG is filing a correction to its gas Transportation Service Classification 1 rates for Years 2 and 3.

Newspaper Publication

The Company respectfully requests waiver of additional publication as the changes contained herein will not affect the newspaper notice of the Company's filing that has been in circulation.

Questions concerning this filing should be directed to me at (607) 762-8710.

Very truly yours,

Lori A. Cole

Manager – Regulatory & Tariffs Rates & Regulatory Economics

Enclosures