## PSC NO: 88 GAS NEW YORK STATE ELECTRIC & GAS CORPORATION EFFECTIVE DATE: 12/01/2008

## STATEMENT TYPE: R&D STATEMENT NO: 3

## STATEMENT OF RESEARCH AND DEVELOPMENT ADJUSTMENT (per Therm)

December 01, 2008

Rate Area	Adjustment Applicable to SC 1, 5, 13, 14 and 16
Owego	\$0.0014
Goshen	\$0.0014
Lockport	\$0.0014
Elmira	\$0.0014
Combined	\$0.0014
Binghamton	\$0.0014
Champlain	\$0.0014

Issued By: James A. Lahtinen, Vice President-Rates & Regulatory Economics, Binghamton, New Yor (Name of Officer, Title, Address)