PSC NO: 87 GAS NEW YORK STATE ELECTRIC & GAS CORPORATION EFFECTIVE DATE: 05/01/2008

STATEMENT TYPE: IRS STATEMENT NO: 138

STATEMENT OF INTERRUPTIBLE RATE

May 01, 2008

Owego Area

Applicable to Service Classification No. 3

Applicable Rates:

Price	Price	Diffe	rentiating Ci	riteria			
#	(per Th)	Tax	Fuel Type	Term	Usage	Region	Other
1	\$1.2300	Non-Exempt	No. 2 Oil		>20,000		
2	\$1.4000	Non-Exempt	No. 4 Oil				
3	\$1.4000	Non-Exempt	No. 6 Oil				
4	\$1.4000	Non-Exempt	Propane				
5	\$1.4000	Non-Exempt	Coal				
6	\$1.4000	Non-Exempt	Other				
7	\$1.4000	Exempt	No. 2 Oil				
8	\$1.4000	Exempt	No. 4 Oil				
9	\$1.4000	Exempt	No. 6 Oil				
10	\$1.4000	Exempt	Propane				
11	\$1.4000	Exempt	Coal				
12	\$1.4000	Exempt	Other				
13	\$1.4000	Non-Exempt	No. 2 Oil		<20,000		

STATEMENT OF INTERRUPTIBLE RATE

May 01, 2008

Goshen Area

Applicable to Service Classification No. 3

Applicable Rates:

Price	Price		Differentiat	ing Criteria			
#	(per Th)	Tax	Fuel Type	Term	Usage	Region	Other
1	\$1.5000	Non-Exempt	No. 2 Oil		<100,000		
2	\$1.5000	Non-Exempt	No. 2 Oil		>100,000		
3	\$1.3300	Non-Exempt	No. 4 Oil				
4	\$1.3334	Non-Exempt	No. 4 Oil				Summer Peak
5	\$1.5000	Non-Exempt	No. 6 Oil				
6	\$1.5000	Non-Exempt	Propane				
7	\$1.4000	Non-Exempt	Coal				
8	\$1.5000	Non-Exempt	Other				
9	\$1.3339	Exempt	No. 2 Oil				
10	\$1.5000	Exempt	No. 4 Oil				
11	\$1.5000	Exempt	No. 6 Oil				
12	\$1.5000	Exempt	Propane				
13	\$1.4000	Exempt	Coal				
14	\$1.5000	Exempt	Other				

STATEMENT OF INTERRUPTIBLE RATE

May 01, 2008

Lockport Area

Applicable to Service Classification No. 3

Applicable Rates:

Price	Price	Differentiating Criteria					
#	(per Th)	Tax	Fuel Type	Term	Usage	Region	Other
	#4 = 000						
1	\$1.5000			Summer Peak			
2	\$1.5000	Non-Exempt			<20,000		
3	\$1.5000	Non-Exempt			>50,000		
4	\$1.5000	Non-Exempt	No. 6 Oil		<50,000 Ann.		
5	\$1.3014	Non-Exempt	Propane	Fall Peaking	<10,000		
6	\$1.2617	Non-Exempt	No. 2 Oil		>100,000		
7	\$1.5000	Exempt	No. 2 Oil				
8	\$1.5000	Exempt	No. 4 Oil				
9	\$1.5000	Exempt	No. 6 Oil		>75,000		
10	\$1.5000	Exempt	Propane				
11	\$1.5000	Exempt	Coal				
12	\$1.5000	Exempt	Other				
13	\$1.2228	Non-Exempt	No. 2 Oil		25,000-50,000		
14	\$1.5000	Exempt	No. 6 Oil				
15	\$1.5000	Non-Exempt	No. 2 Oil	Intermittent			
16	\$1.5000	Non-Exempt	No. 2 Oil		<40,000		
17	\$1.5000	Non-Exempt			<25,000		
18	\$1.5000	Non-Exempt			<15,000		
19	\$1.5000	Non-Exempt			50,000-100,000		
20	\$1.5000	Non-Exempt			<50,000		
21	\$1.5000	Non-Exempt		Monthly			
22	\$1.5000	Non-Exempt		1yr Term	50,000-100,000		
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STATEMENT OF INTERRUPTIBLE RATE

May 01, 2008

Combined Area

Applicable to Service Classification No. 3

Applicable Rates:

Price	Price			Differenti	ating Criteria	
#	(per Th)	Tax	Fuel Type	Term	Usage	Region Other
1	\$1.4000	Non-Exempt	No. 2 Oil		45k-100k	
2	\$1.4000	Non-Exempt	No. 2 Oil		>100k	
3	\$1.4000	Non-Exempt	No. 4 Oil			
4	\$1.4000	Non-Exempt	No. 6 Oil		<50k	
5	\$1.4000	Non-Exempt			<10k	
6	\$1.4000	Non-Exempt			Summer Fixed	
7	\$1.4000	Non-Exempt	No. 2 Oil		40k-45k	
8	\$1.4000	Exempt	No. 2 Oil		>15k	
9	\$1.4000	Exempt	No. 2 Oil		>225k	Plattsburgh
10	\$1.3006	Exempt	No. 2 Oil		8 - 15k	
11	\$1.4000	Exempt	No. 4 Oil			
12	\$1.4000	Exempt	No. 6 Oil		<200k	
13	\$1.4256	Exempt	No. 6 Oil	Monthly	>200k	
14	\$1.3173	Exempt	Propane			
15	\$1.4000	Exempt	Coal			
16	\$1.4000	Exempt	No. 6 Oil		<100k	
17	\$1.0273	Non-Exempt		Monthly	>150k	
18	\$1.4000	Non-Exempt			>80k	Summer Peak
19	\$1.4000	Non-Exempt			<80k	Summer Peak
20	\$1.4000	Non-Exempt			>230k	
21	\$1.4000	Non-Exempt			<20k	
22	\$1.4000	Non-Exempt			>200k	
23	\$1.4000	Non-Exempt				
24	\$1.2346	Non-Exempt			20 - 40k	
25	\$1.2972	Non-Exempt			>10k	
26	\$2.2344	Exempt	No. 2 Oil		<8k	

STATEMENT OF INTERRUPTIBLE RATE

May 01, 2008

Binghamton Area

Applicable to Service Classification No. 3

Applicable Rates:

Price	Price		Differentiat	ing Criteria			
#	(per Th)	Tax	Fuel Type	Term	Usage	Region	Other
1	\$1.5000	Non-Exempt	No. 2 Oil	Monthly	<75k		
2	\$1.5000	Non-Exempt	No. 4 Oil				
3	\$1.5000	Non-Exempt	No. 2 Oil		>1,000,000		
4	\$1.5000	Non-Exempt	Propane				
5	\$1.5000	Non-Exempt	Coal				
6	\$1.5000	Non-Exempt	Other				
7	\$1.5000	Exempt	No. 2 Oil				
8	\$1.5000	Exempt	No. 4 Oil				
9	\$1.5000	Exempt	No. 6 Oil				
10	\$1.5000	Exempt	Propane				
11	\$1.2671	Exempt	Coal				
12	\$1.5000	Exempt	Other				
13	\$1.5000	Non-Exempt	LDC	Monthly	>75k		
14	\$1.5000	Non-Exempt	No. 2 Oil	Monthly	100k-175k		
15	\$1.5000	Non-Exempt	No. 2 Oil	Monthly	175k-225k		
16	\$0.9222	Non-Exempt	No. 2 Oil	1 year	75k-100k		
17	\$0.9228	Non-Exempt	No. 4 Oil	1 year			
18	\$1.5000	Non-Exempt	No. 2 Oil	Monthly	Intermittent		
19	\$1.5000	Non-Exempt	No. 2 Oil	Monthly	>225,000		

STATEMENT OF INTERRUPTIBLE RATE

May 01, 2008

Champlain Area

Applicable to Service Classification No. 3

Applicable Rates:

Price	Price		Differentiat	ing Criteria			
#	(per Th)	Tax	Fuel Type	Term	Usage	Region	Other
1	\$1.4000	Non-Exempt	No. 2 Oil	Monthly	<50,000		
2	\$1.4000	Non-Exempt	No. 2 Oil	Monthly	>50,000		
3	\$1.4000	Non-Exempt	No. 6 Oil	Monthly	<350,000		
4	\$1.4000	Non-Exempt	No. 6 Oil	Monthly	>350,000		
5	\$1.3125	Non-Exempt	Propane	Monthly	<25,000		
6	\$1.4000	Non-Exempt	Propane	Monthly	>25,000		
7	\$1.4000	Non-Exempt	Other	Monthly	N/A		
8	\$1.4000	Exempt	No. 2 Oil	Monthly	<50,000		
9	\$1.4000	Exempt	No. 2 Oil	Monthly	>50,000		
10	\$1.4000	Exempt	No. 6 Oil	Monthly	<350,000		
11	\$1.4000	Exempt	No. 6 Oil	Monthly	>350,000		
12	\$1.4000	Exempt	Propane	Monthly	<25,000		
13	\$1.4000	Exempt	Propane	Monthly	>25,000		
14	\$1.4000	Exempt	Other	Monthly	N/A		
15	\$1.0273	Non-Exempt	No. 2 Oil	Monthly	> 150,000		
16	\$1.0394	Non-Exempt	No. 2 Oil	Monthly	> 500,000		