Received: 09/28/2004 Status: CANCELLED Effective Date: 10/01/2004

PSC NO: 88 GAS

NEW YORK STATE ELECTRIC & GAS CORPORATION

STATEMENT TYPE: R&D

STATEMENT TYPE: R&D

EFFECTIVE DATE: 10/01/04

STATEMENT OF RESEARCH AND DEVELOPMENT ADJUSTMENT (per Therm)

October 01, 2004

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

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