PSC NO: 87 GAS NEW YORK STATE ELECTRIC & GAS CORPORATION EFFECTIVE DATE: 03/01/2010

STATEMENT TYPE: R&D STATEMENT NO: 1

STATEMENT OF RESEARCH AND DEVELOPMENT ADJUSTMENT (per Therm)

March 01, 2010

Rate Area	Adjustment Applicable to SC 1, 2, 5, 9, 10 and 11
Owego	\$0.0015
Goshen	\$0.0015
Lockport	\$0.0015
Elmira	\$0.0015
Combined	\$0.0015
Binghamton	\$0.0015
Champlain	\$0.0015

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