

March 17, 2014

VIA ELECTRONIC FILING

Honorable Kathleen H. Burgess, Secretary New York State Public Service Commission Empire State Plaza Agency Building 3 Albany, NY 12223-1350

Re: Tax Surcharge Percentages

Dear Secretary Burgess:

The enclosed revised Statements, issued by New York State Electric & Gas Corporation, are transmitted for filing in compliance with the requirements of the Public Service Commission ("PSC").

TSP Statement No. 24 to PSC 120 - Electricity TSP Statement No. 23 to PSC 121 - Electricity

Effective: April 1, 2014

The above Tax Surcharge Percentage (TSP) statements are being filed pursuant to General Information Section 6 of PSC No. 120 entitled, "Increase in Rates and Charges Applicable Where Service is Supplied," and Section 3 of PSC No. 121 entitled, "Additional Charges Applicable Where Service is Supplied," allowing recovery of the Temporary Metropolitan Business (MTA) Tax Surcharge.

The revised statements reflect the TSPs that will be effective from April 1, 2014 through January 31, 2015.

Questions regarding this filing can be directed to Gene King at (607) 347-2398.

Very truly yours,

Lori Cole

Manager, Regulatory & Tariffs Rates and Regulatory Economics

Enclosures

