



January 14, 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 ("NYSEG" or the "Company"), are transmitted for filing in compliance with the requirements of the Public Service Commission ("Commission"), State of New York.

TSP Statement No. 24 to PSC No. 87 – Gas  
TSP Statement No. 24 to PSC No. 88 – Gas

Effective: February 1, 2014

The above Tax Surcharge Percentage ("TSP") statements are being filed pursuant to General Information Section 3 of PSC Nos. 87 and 88 entitled "Increase in Prices and Charges Applicable Where Service is Supplied" which provides for the recovery of the Temporary Metropolitan Business (MTA) Tax Surcharge.

The revised statements reflect the TSPs that will be effective from February 1, 2014 through March 31, 2014.

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

Very truly yours,

A handwritten signature in black ink that reads "Lori Cole".

Lori Cole  
Manager, Regulatory & Tariffs  
Rates and Regulatory Economics

Enclosures