



May 15, 2014

VIA ELECTRONIC FILING

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

Re: Tax Surcharge Factors

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 ("Commission"), State of New York.

TSP Statement No. 26 to PSC 87 - Gas
TSP Statement No. 26 to PSC 88 - Gas
TSP Statement No. 25 to PSC 120 - Electric
TSP Statement No. 24 to PSC 121 - Electric

Effective June 1, 2014

The above Statements are being filed pursuant to General Information Section 3 of PSC 87 and PSC 88 for natural gas service and General Information Section of PSC 120 and 121 for electric service. This filing removes the Village of Seneca Falls from the list of villages shown on the Tax Surcharge Percentage Statement that impose the 1% tax on utility revenues. NYSEG received notice that the Village dissolved and the Company should no longer be collecting this tax.

If you have any questions concerning this filing, please call me at (607) 762-8710.

Very truly yours,

A handwritten signature in black ink, appearing to read "Lori A. Cole", written in a cursive style.

Lori A. Cole
Manager, Regulatory & Tariffs
Rates and Regulatory Economics

Enclosures

