

..DID: 637

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NYSEG

March 17, 1997

Honorable John C. Crary
Secretary
Public Service Commission
3 Empire State Plaza
Albany, New York 12223

Dear Secretary Crary:

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

Statement No. 2 to PSC No. 87 Gas
Statement No. 2 to PSC No. 88 Gas

Effective April 1, 1997.

The above statements are being filed pursuant to General Information Section No. 3 of PSC Nos. 87 and 88 Gas.

This filing adds the Village of Dannemora to the list of villages that impose the one percent (1%) municipal tax on utility revenues shown on the Revenue Tax Surcharge Statements for the new electronic tariffs, PSC Nos. 87 and 88. This revision was previously filed with the Commission on Statement No. RTS-48 to P.S.C. Nos. 73, 75, 76, 79, 82 and 83, Statement No. RTS-22 to P.S.C. No. 84 and Statement No. RTS-12 to P.S.C. No. 86, which became effective March 17, 1997. Subsequently, NYSEG's filed electronic tariffs, PSC No. 87 (superseding P.S.C. Nos. 73, 75, 76, 79, 82 and 86) and PSC No. 88 (superseding P.S.C. No. 83) became effective on March 7, 1997. This "housekeeping" revision is necessary to up-date the statements for the new tariffs.

Questions regarding this revision should be directed to Donna Slater at (607) 762-8007.

Very Truly Yours,

/dls
Encls.

STEVEN R. ADAMS
Manager - Gas pricing

Cy.:Lyle VanVranken, PSC