..DID: 18659

..TXT:

March 28, 2002

Honorable Janet H. Deixler Secretary Public Service Commission State of New York 3 Empire State Plaza Albany, New York 12223

Re: Case No. 01-G-1668 - New York State Electric & Gas Corporation -

Gas Rates

Dear Secretary Deixler:

The enclosed supplements, issued by New York State Electric & Gas Corporation ("NYSEG" or the "Company"), are transmitted for filing in compliance with the Order of the Public Service Commission ("PSC" or the "Commission"), State of New York, issued March 22, 2002 in Case No. 01-G-1668. The Order directs NYSEG to file suspension supplements deferring the effective date of the tariffs to September 29, 2002.

Supplement No. 3 to PSC No. 87 Gas Supplement No. 11 to PSC No. 88 Gas Supplement No. 3 to PSC No. 90 Gas

Questions regarding these supplements should be directed to Susan Gallia at (607) 762-7265.

Very truly yours,

/dlm Christine M. Stratakos Encls. Manager - Rates & Tariffs Cy. Active Parties In Case 98-G-0845

Cy. Active Parties In Case 98-G-0845 (via electronic mail)