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March 22, 2002

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

Re: Case No. 02-G-0064

Dear Secretary Deixler:

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

Tariff Amendments

Supplement No. 2 to PSC No. 90 Gas

Effective April 22, 2002.

Proposed Revisions

NYSEG is filing this postponement supplement to postpone the effective date of its January 18, 2002 filing in Case No. 02-G-0064. A further revision filing will be forthcoming.

If you have any questions regarding this postponement, please contact Susan Gallia at (607) 762-7265.

Very Truly Yours,

/dlm Encls. Cy.:Alan F. Mostek, PSC Christine M. Stratakos Manager - Rates & Tariffs