..DID: 18520

..TXT:

March 14, 2002

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

Re: MTA Surcharge Factors

Dear Secretary Deixler:

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.

Statement No. TSF 4 to PSC No. 87 Gas and Statement No. TSF 4 to PSC No. 88 Gas

Effective April 5, 2002.

The above Tax Surcharge Factor ("TSF") 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".

The revised statements reflect the MTA surcharge factors that will be effective April 5, 2002.

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

Very truly yours

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