

December 15, 2008

VIA ELECTRONIC FILING

Honorable Jaclyn A. Brillling, Secretary
New York State Department of Public Service
Three Empire State Plaza
Albany, NY 12223-1350

Re: Case No. 01-G-1668	New York State Electric & Gas Corporation Joint Proposal, Factor of Adjustment (FA)
Re: Case No. 06-G-1168	In the Matter of Filing of Annual Reconciliations of Gas Expenses and Gas Cost Recoveries

Dear Secretary Brillling:

The enclosed tariff leaves, issued by New York State Electric & Gas Corporation ("NYSEG" or the "Company"), are filed in compliance as identified herein and in accordance with the requirements of Appendix 7-H (electronic tariff filing system) to the Commission's Codes, Rules and Regulations (16 NYCRR Appendix 7-H). The leaves shall become effective on January 1, 2009.

PSC No. 90 – Gas, Schedule for Gas Service
Leaf No. 90.6, Revision 6

PSC No. 88 – Gas, Schedule for Gas Service
Leaf No. 8.2, Revision 7
Leaf No. 14, Revision 9
Leaf No. 41, Revision 4

These tariff leaves are being filed in compliance with Ordering Clause 6 of New York State Public Service Commission's ("Commission") Order Concerning Annual Reconciliation of Gas Costs, in Case 07-G-1101, issued and effective December 21, 2007 and with NYSEG's September 12, 2002 Joint Proposal, as approved by the Commission in its November 20, 2002 Order Establishing Rates, issued in Case 01-G-1668.

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Pursuant to Appendix C, Section 3.g.(ii) and PSC No. 90.6, NYSEG will reset the Factor of Adjustment (FA) on January 1, 2009 based on the average of the immediately preceding two (2) twelve-month periods ending August 31.

Please direct any questions pertaining to this filing to Shari Wells at (607) 762-8070.

Very truly yours,

Christine M. Stratakos
Manager – Pricing & Analysis,
Rates & Regulatory Economics

Enclosures

cc: All Active Parties (via first class mail)