

June 10, 2008

VIA ELECTRONIC FILING

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

Re: Tax Surcharge Percentages

Dear Secretary Brillling:

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

TSP Statement No. 8 to PSC 120 – Electricity  
TSP Statement No. 8 to PSC 121 – Electricity

Effective: July 1, 2008

The above Tax Surcharge Percentage (TSP) statements are being filed pursuant to General Information Section 6 of PSC No. 120 entitled, "Increase in Rates and Charges Applicable Where Service is Supplied," and Section 3 of PSC No. 121 entitled, "Additional Charges Applicable Where Service is Supplied." This filing adds the Village of Odessa to the list of villages shown on the TSP Statements that impose the 1% tax on utility revenues.

Enclosed for the Commission's information are copies of the 1) resolution adopted by the Village Trustees approving the Local Law, Certified by the Village Clerk, 2) pertinent pages from the local law, and 3) notification from the State of New York Department of State that it received and filed Local Law No. 1.

Questions regarding this filing should be directed to Lori Cole at (607) 762-8710.

Very truly yours,

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

Enclosures