

March 15, 2007

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. 5 to PSC 120 – Electricity
TSP Statement No. 5 to PSC 121 – Electricity

Effective: April 2, 2007

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," allowing recovery of the Temporary Metropolitan Business (MTA) Tax Surcharge.

The revised statements reflect the TSPs that will be effective from April 2, 2007 through January 31, 2008.

Questions regarding this filing should be directed to Gene King at (607) 762-7705.

Very truly yours,

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

Enclosures