

December 28, 2006

VIA ELECTRONIC FILING

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

Re: Case 06-G-1386
New York State Electric & Gas Corporation
Compliance Tariff Filing

Dear Secretary Brillling:

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

PSC No. 87 – Gas, Schedule for Gas Service

Leaf No. 14, Revision 9
Leaf No. 17, Revision 9
Leaf No. 32, Revision 3
Leaf No. 34.1, Revision 7
Leaf No. 38, Revision 3
Leaf No. 44, Revision 8
Leaf No. 48, Revision 7
Leaf No. 53, Revision 3
Leaf No. 57, Revision 3

PSC No. 88 – Gas, Schedule for Gas Service - Transportation

Leaf No. 53.1, Revision 8
Leaf No. 60, Revision 8
Leaf No. 63, Revision 7
Leaf No. 70, Revision 3
Leaf No. 74, Revision 6
Leaf No. 98.1, Revision 6
Leaf No. 105, Revision 12
Leaf No. 113.1, Revision 3
Leaf No. 127, Revision 2

Effective January 1, 2007.

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The above tariff leaves are being filed pursuant to the Commission's Order Denying Tariff Amendments, issued December 22, 2006 (the "Order").

Ordering Clause 2 of the Order directs NYSEG to file further revisions to its gas tariff schedules, PSC Nos. 87 and 88, modifying each service class to include a statement that the basic service charge includes \$0.70 of bill issuance costs.

Should you have any questions concerning this filing, please call Susan Glann at (607) 762-7265.

Very truly yours,

Christine M. Stratakos
Manager – Pricing & Analysis

Encs.