

January 16, 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. 6 to PSC 120 – Electricity  
TSP Statement No. 6 to PSC 121 – Electricity

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

The revised statements reflect the TSPs that will be effective from February 1, 2008 through March 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

Enclosures