

December 17, 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: Case Nos. 07-E-0479 -- New York State Electric & Gas Corporation's Economic Incentive Rate Statement

Dear Secretary Brillling:

In compliance with the Public Service Commission's Order Establishing Commodity Program in Case 07-E-0479, issued and effective August 29, 2007, New York State Electric & Gas Corporation ("NYSEG"), hereby files the following Economic Incentive Rate Statement to be effective January 1, 2008.

EIR Statement No. 52 to PSC 120 – Electricity

The attached statement contains the Economic Development Incentive (EDI), Economic Development Zone Incentive (EDZI) and Incremental Load Incentive (ILI) discount rates for the applicable electric rate options. The filing of changes to the ED, EDZI and ILI discount rates is in accordance with NYSEG's filed tariffs. This statement will be filed at least three days prior to the effective date.

Please direct any questions to Lori Cole at (607) 762-8710.

Very truly yours,

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

Enclosure