

December 20, 2007

VIA ELECTRONIC FILING

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

Re: Case No. 07-E-1192 - Tariff filing by New York State Electric & Gas Corporation to revise its street and area lighting tariff provisions.
Compliance Filing

Dear Secretary Brillong:

The enclosed tariff leaves, issued by New York State Electric & Gas Corporation ("NYSEG" or "the Company"), are transmitted for filing in compliance as identified herein and in accordance with the requirements of Appendix 7-H (electronic tariff filing system) to the Commission's Codes, Rules and Regulations (16 NYCRR Appendix 7-H). The leaves are to become effective on January 1, 2008.

PSC No. 120 – Electricity, Schedule for Electric Service

Leaf No. 184, Revision 9
Leaf No. 188, Revision 10
Leaf No. 194, Revision 9
Leaf No. 198, Revision 16
Leaf No. 198.2, Revision 4
Leaf No. 201, Revision 16
Leaf No. 201.1, Revision 7
Leaf No. 202, Revision 8

PSC No. 121 – Electricity, Schedule for Electric Service Street Lighting

Leaf No. 26, Revision 8
Leaf No. 28, Revision 9
Leaf No. 31, Revision 11
Leaf No. 34.3, Revision 9
Leaf No. 35, Revision 9
Leaf No. 41, Revision 9
Leaf No. 42, Revision 8
Leaf No. 43, Revision 8
Leaf No. 46, Revision 10

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PSC No. 121 – Electricity, Schedule for Electric Service Street Lighting (Cont'd)
Leaf No. 47, Revision 9
Leaf No. 55, Revision 10
Leaf No. 56, Revision 9
Leaf No. 57, Revision 8

Overview of the Filing

These tariff leaves are being filed in compliance with Ordering Clause 2 of the New York State Public Service Commission's ("Commission") Order, issued and effective December 14, 2007, in Case 07-E-1192 ("the Order"). The purpose of this filing is to consolidate the tariff changes approved by the Order with tariff amendments filed by the Company on November 9, 2007, in compliance with Commission Order Establishing Commodity Program issued August 29, 2007 in Case 07-E-0479.

Newspaper Publication

In accordance with Ordering Clause 3 of the Order, the requirement of Section 66(12) (b) of the Public Service Law that newspaper publication of the tariff revisions is waived.

Company Contacts

Please direct any questions pertaining to this filing to Lori Cole at (607) 762-8710 or me at (607) 762-7341.

Very truly yours,

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

Enclosures