

June 27, 2005

VIA ELECTRONIC FILING

Honorable Jaclyn A. Brillling, Secretary
State of New York Department of Public Service
Three Empire State Plaza
Albany, NY 12223

Re: Case No. 05-G-0416

Dear Secretary Brillling:

The enclosed Supplement, issued by New York State Electric & Gas Corporation ("NYSEG") is transmitted for filing in accordance with the requirements of the New York State Public Service Commission.

Supplement No. 18 to PSC No. 88 – Gas

Effective July 27, 2005.

This postponement supplement is being filed to permit additional time for review of NYSEG's proposal. This supplement proposes to postpone the effective date of the filed tariff leaf until September 1, 2005.

If you have any questions concerning this filing, please call Lori Cole at (607) 762-8710 or me at (607) 762-7341.

Very truly yours,

Christine M. Stratakos
Manager – Pricing & Analysis

Enclosures