

July 27, 2005

VIA ELECTRONIC FILING

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

RE: Revisions to New York State Electric & Gas Corporation's
May 31, 2005 Electric Flexible Rate Service Tariff Filing

Dear Secretary Brillling:

The enclosed tariff leaves, issued by New York State Electric & Gas Corporation ("NYSEG"), are transmitted for filing in compliance with the Public Service Commission's ("PSC" or "Commission") Order Approving Guidelines for Flexible Rate Service Contracts, issued and effective April 14, 2005, in Case No. 03-E-1761 – Proceeding on the Motion of the Commission to Reexamine Policies and Tariffs for Flexible Rate Contract Service to Economic Development Customers. This filing is also made in accordance with Appendix 7-H (electronic tariff filing system) to the Commission's Codes, Rules and Regulations (16 NYCRR Appendix 7-H).

PSC No. 120 – Electricity, Schedule for Electric Service

Leaf No. 309.2, Revision 1

Leaf No. 311, Revision 2

Leaf No. 317, Revision 2

Leaf No. 318, Revision 6

Effective: August 29, 2005

Based on discussions with Staff, revisions are being made to NYSEG's May 31 Flex Rate Filing to revise the last sentence in the Commodity Rate section and to delete the last sentence in the Term section.

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

Very truly yours,

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

Enclosures