

December 17, 2004

VIA ELECTRONIC FILING

Honorable Jaclyn A. Brilling, Secretary
New York State Department of Public Service
Three Empire State Plaza
Albany, NY 12223-1350

RE: Compliance Filing – Energy Tax Reform Act of 2000;
Case 00-M-1556 – In the Matter of the Proposed Accounting and
Ratemaking for the Tax Law Changes Included in the 2000-2001 New York
State Budget

Dear Secretary Brilling:

The enclosed revised Tax Surcharge Factor Statements, issued by New York State
Electric & Gas Corporation, are transmitted for filing in compliance with the
requirements of the New York State Public Service Commission.

Electricity

TSF Statement No. 5 to PSC No. 120 – Electricity

TSF Statement No. 5 to PSC No. 121 – Electricity

Gas

TSF Statement No. 15 to PSC No. 87 – Gas

TSF Statement No. 15 to PSC No. 88 – Gas

Effective January 1, 2005

The Tax Surcharge Factors have been revised to reflect New York State gross income tax
rates effective January 1, 2005. These Tax Surcharge Factors are being filed in
compliance with the provisions of the Commission's Order Implementing Tax Law
Changes on a Permanent Basis, issued and effective June 28, 2001, in Case No. 00-M-
1556.

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

Very truly yours,

Christine M. Stratakos
Manager – Pricing & Analysis

Enclosures