

December 7, 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: Case No. 01-G-1668 – New York State Electric & Gas Corporation Joint Proposal, Factor of Adjustment (FA)

Dear Acting Secretary Brilling:

The enclosed leaves, issued by New York State Electric & Gas Corporation ("NYSEG" or "the Company") are transmitted for filing in compliance with the requirements of the New York State Public Service Commission ("PSC" or "Commission").

Fourth Revised	Leaf No. 90.6	to PSC No. 90 – Gas
Third Revised	Leaf No. 8.2	to PSC No. 88 – Gas

Effective: January 1, 2005

This filing is made in compliance with the Company's September 12, 2002 Joint Proposal, as approved by the PSC in its Order Establishing Rates, Case 01-G-1668, issued November 20, 2002 (the "Order").

Pursuant to Appendix C, Section 3.g.(ii) and PSC No. 90, Leaf 90.6, NYSEG will reset the Factor of Adjustment (FA) on January 1, 2005, based on the average of the immediately preceding two (2) twelve-month periods ending August 31.

Please direct any questions pertaining to this filing to Shari Wells at (607) 762-8070.

Very truly yours,

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

Encs.

cc: All Active Parties (via first class mail)