

January 20, 2006

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 Nos. 05-E-0876 & 05-G-0878
Proposed Billing System Revisions -
Compliance Tariff Filing

Dear Secretary Brillling:

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

PSC No. 120 – Electricity, Schedule for Electric Service

Leaf No. 18, Revision 4
Leaf No. 123, Revision 7
Leaf No. 197, Revision 7
Leaf No. 261, Revision 7
Leaf No. 289, Revision 15
Leaf No. 300, Revision 7

PSC No. 121– Electricity, Schedule for Electric Service

Leaf No. 14, Revision 4
Leaf No. 24, Revision 7
Leaf No. 37, Revision 7
Leaf No. 59, Revision 7

Effective: February 1, 2006

These electric tariff leaves are being filed in compliance with the Order of the Public Service Commission ("Commission"), State of New York, issued and effective December 23, 2005, in Case Nos. 05-E-0876 & 05-G-0878. The purpose of this filing is to consolidate changes approved by the December 23rd Order with changes previously filed pursuant to the Commission's Order Regarding Renewable Portfolio Standard, issued September 24, 2004 in Case 03-E-0188. Newspaper publication of these tariff revisions was completed in the third quarter of 2005.

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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).

If you have any questions concerning this filing, please call Susan Glann at (607) 762-7265 or me at (607) 762-7341.

Very truly yours,

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

Enclosures