

November 23, 2005

VIA ELECTRONIC FILING

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

Re: Cases 05-G-0878 and 05-E-0876 - New York State Electric & Gas Corporation –
Further Revisions to Tariff Filing for Proposed Billing System Revisions

Dear Secretary Brillling:

The enclosed electric and gas tariff 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”) and Appendix 7-H (electronic tariff filing system) to the Commission's Codes, Rules and Regulations (16 NYCRR Appendix 7-H). The leaves are proposed to become effective on January 1, 2006.

PSC No. 87 – Gas, Schedule for Gas Service
Leaf No. 10, Revision 8

PSC No. 88 – Gas, Schedule for Gas Service
Leaf No. 8, Revision 9

PSC No. 120 – Electricity, Schedule for Electric Service
Leaf No. 20, Revision 2
Leaf No. 133, Revision 8
Leaf No. 160, Revision 8
Leaf No. 191, Revision 6
Leaf No. 208, Revision 8
Leaf No. 221, Revision 8
Leaf No. 272, Revision 8
Leaf No. 310, Revision 8
Leaf No. 318, Revision 9

PSC No. 121 – Electricity, Schedule for Electric Service
Leaf No. 6, Revision 2
Leaf No. 21, Revision 7

Purpose of the Filing

Honorable Jaclyn A. Brillling, Secretary
Page 2
November 22, 2005

The purpose of today's filing is to make minor revisions to NYSEG's July 20, 2005, tariff filing ("July Tariff Filing"). The filing is made in cooperation with Department of Public Service Staff who requested the changes.

Revisions are proposed to Leaf 10 of PSC 87, Leaf 8 of PSC 88, Leaf 20 of PSC 120 and Leaf 6 of PSC 121 to add parentheses and brackets to the formula for the calculation of the Tax Surcharge Percentage applicable to customers who are subject to Gross Income Tax, MTA tax and municipal tax.

The remaining tariff leaves are filed to incorporate revisions resulting from other PSC Cases that affected these leaves subsequent to July 20, 2005.

Newspaper Publication & SAPA

In accordance with the requirement of Section 66 (12)(b) of the Public Service Law and 16 NYCRR Section 720-8.1 as to newspaper publication, NYSEG respectfully requests waiver of any additional newspaper publication because the substance of today's filed changes was included in the Newspaper Publication of NYSEG's July 20, 2005 tariff filing. NYSEG filed proof of publication of the July 20, 2005 tariff filing by letter dated October 7, 2005.

Similarly, A State Administrative Procedure Act Notice is not enclosed because the substance of today's filing was included in the SAPA issued in association with the July 20, 2005 filing. Therefore, no additional SAPA is necessary.

Company Contact

Please direct any questions pertaining to this filing to Susan Glann at (607) 762-7265 or to me at (607) 762-7341.

Very truly yours,

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

Enclosures