

December 23, 2005

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 -
Filing of Postponement Supplements

Dear Secretary Brillling:

The enclosed Supplements, 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").

Supplement No. 1 to PSC No. 119 – Electricity
Supplement No. 4 to PSC No. 120 – Electricity
Supplement No. 2 to PSC No. 121 – Electricity

Supplement No. 9 to PSC No. 87 – Gas
Supplement No. 20 to PSC No. 88 – Gas
Supplement No. 10 to PSC No. 90 – Gas

Effective: January 1, 2006

These electric and gas postponement supplements are being filed in compliance with Order of the Public Service Commission, State of New York, issued December 23, 2005, in Case Nos. 05-E-0876 & 05-G-0878. The purpose of the filing is to postpone the effective date of tariffs implementing NYSEG's proposed new billing system: the Customer Care and Service System ("CCS").

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