

December 22, 2005

VIA ELECTRONIC FILING

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

Re: Case 01-E-0359 – New York State Electric & Gas Corporation’s Electric Rate Plan; Transition Charge Statement

Dear Secretary Brillling:

In compliance with the Public Service Commission’s Order Adopting Provisions of the Joint Proposal with Modifications, Cases 01-E-0359 and 01-M-0404, issued and effective February 27, 2002, and Order Directing Rate Design and Revenue Allocation, issued and effective November 22, 2002, Case No. 01-E-0359, New York State Electric & Gas Corporation (“NYSEG”) hereby files its Transition Charge Statements to be effective January 1, 2006.

TC Statement No. 27 to PSC 120 Electricity
TC Statement No. 27 to PSC 121 Electricity

Effective January 1, 2006

The monthly filing of changes to the Transition Charge is in accordance with NYSEG’s filed tariffs. Each Transition Charge Statement will be filed on a monthly basis at least three days prior to the effective date.

Please direct any questions to Susan Glann at (607) 762-7265.

Very truly yours,

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

Enclosures