March 1, 2010

VIA ELECTRONIC FILING

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

Re: Case Nos. 09-G-0363 and 07-M-0548

Compliance Filing by New York State Electric & Gas Corporation

Dear Secretary Brilling:

New York State Electric & Gas Corporation ("NYSEG" or "the Company") hereby submits for filing the following enclosed tariff leaves in compliance with the New York Public Service Commission's ("Commission's") Order Approving Certain Commercial and Industrial Customer Energy Efficiency Programs with Modifications and Addressing Independent Program Administrator Filings, issued and effective November 13, 2009 (the "November Order"), and the Order Approving Certain Commercial and Industrial; Residential; and Low-Income Residential Customer Energy Efficiency Programs with Modifications, issued and effective January 4, 2010 (the "January Order"). 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).

PSC No 87 – Gas SBC Statement No. 04

PSC No. 88 – Gas SBC Statement No. 04

Effective: April 1, 2010.

Pursuant to the November and January Orders, the Company is filing revisions to its statements to collect additional revenue through the existing System Benefits Charge ("SBC") for gas customers.

The November and January Orders approved the implementation of gas energy efficiency programs to be administered by NYSERDA. The November Order identified additional collections required for each utility for the period April 1, 2010 through December 31, 2010 in Table 4 of Appendix 2 and the January Order identified additional collections for each utility for the period April 1, 2010 through December 31, 2010 in

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Table 8 of Appendix 3. The surcharge will be effective on April 1, 2010, and will apply to customer usage on and after that date.

Per Ordering Clause No. 12 of the November Order and Ordering Clause 9 of the January Order, the requirements of Section 66(12) (b) of the Public Service Law as to newspaper publication of the changes proposed by this filing is waived.

Please direct any questions pertaining to this filing to Lori Cole at (607) 762-8710 or to Dave George at (585) 771-4765.

Very truly yours,

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

Enclosures