

April 9, 2009

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. 09-E-0082 and 09-G-0083
Filing of Cancellation 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. 17 to PSC No. 120 – Electricity
Supplement No. 9 to PSC No. 121 – Electricity
Supplement No. 17 to PSC No. 87 – Gas
Supplement No. 28 to PSC No. 88 – Gas Transportation

Effective: April 13, 2009

These cancellation supplements are being filed in compliance with the Commission's Order Dismissing the January 2009 Rate Filings ("Order"), issued and effective April 8, 2009, in Case Nos. 09-E-0082 and 09-G-0083. As directed by the Order, these supplements cancel the tariff amendments listed in the attachment to the 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).

If you have any questions concerning this filing, please call Lori A. Cole at (607) 762-8710 or me at (607) 762-7341.

Very truly yours,

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

Enclosures