

December 15, 2010

VIA ELECTRONIC FILING

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

RE: Case 09-G-0716 - Proceeding on Motion of the Commission as to the Rates,
Charges, Rules and Regulations of New York State Electric & Gas Corporation
for Gas Service

Dear Secretary Brillling:

The enclosed tariff leaves, issued by New York State Electric & Gas Corporation (NYSEG) are transmitted for filing in compliance with the New York Public Service Commission (PSC or Commission) Order Establishing Rate Plan, issued and effective September 21, 2010 (the "Order") in the above-referenced proceeding, and Appendix 7-H (electronic tariff filing system) to the Commission's Codes, Rules and Regulations (16 NYCRR Appendix 7-H). The leaves will become effective January 1, 2011.

PSC No. 90 - Leaf No. 90.6, Revision 9
PSC No. 88 - Leaf No. 8.2, Revision 8
PSC No. 88 - Leaf No. 14, Revision 10
PSC No. 88 - Leaf No. 41, Revision 5

Appendix S, Section M. of the Joint Proposal (JP) approved per the Order in the above referenced proceeding, directs NYSEG to reset its Factor of Adjustment (FA) on January 1 of each year if the actual lost and unaccounted for volumes from the immediately preceding three 12-month periods ending August 31 fall outside +/- 5% of the currently effective FA. The FA will be reset based on the average of the actual lost and unaccounted for volumes from the immediately preceding three 12-month periods ending August 31, 2010. The attached filing updates the FA per the terms of the JP.

The Company respectfully requests that the requirement of § 66(12)(b) of the Public Service Law and 16 NYCRR §720-8.1 for newspaper publication be waived because the Factor of Adjustment is updated through the monthly Gas Supply Charge (GSC) which appears on sales customers' bills. For customers served by an Energy Service Company (ESCO), the Company will communicate with the ESCO's directly to inform them of the revision.

Any correspondence or questions regarding this filing should be addressed to me at (585) 771-4692.

Very truly yours,



Lori A. Cole
Manager, Regulatory and Tariffs
Rates and Regulatory Economics Dept.