

October 28, 2010

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 No. 09-E-0310 - In the Matter of the American Recovery and
Reinvestment Act of 2009
Utility Filings for New York Economic Stimulus
Filing of Cancellation Supplements

Dear Secretary Brillling:

The enclosed Supplements, issued by New York State Electric and Gas Corporation, are transmitted for filing in accordance with the requirements of the New York State Public Service Commission ("Commission").

Supplement No. 27 to PSC No. 120 - Electricity
Supplement No. 15 to PSC No. 121 - Electricity

Effective: November 1, 2010.

These cancellation supplements are being filed in compliance with the Commission's Order Establishing Recovery Mechanisms for Smart Grid Projects ("Order"), issued and effective October 19, 2010, in Case No. 09-E-0310. As directed by the Order, these supplements cancel the tariff leaves and supplements previously filed in this proceeding.

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 me at (607) 762-8710.

Very truly yours,



Lori A. Cole
Manager, Regulatory & Tariffs
Rates & Regulatory Economics

Enclosures