

October 28, 2010

VIA ELECTRONIC FILING

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

Re: Case 09-E-0715 and Case 09-G-0716 - New York State Electric & Gas
Corporation – Electric and Gas Rates – Further Compliance Filing

Dear Secretary Brilling:

The enclosed tariff leaves and statements, issued by New York State Electric & Gas Corporation (“NYSEG” or “the Company”), are being transmitted for filing in further compliance with the New York State Public Service Commission Order (“Order”), issued and effective September 21, 2010 in the above-referenced proceedings. This filing is also made in accordance with Appendix 7-H (electronic tariff filing system) of the New York State Public Service Commission’s (“PSC” or “Commission”) Codes, Rules and Regulations (16 NYCRR Appendix 7-H). Appendix A sets forth a list of the revised tariff leaves pertaining to the following Schedules:

PSC No. 88 – Gas

Leaf No. 50.30, Revision 4
Leaf No. 51, Revision 13
Leaf No. 52, Revision 12
Leaf No. 52.1, Revision 9
Leaf No. 52.2, Revision 9

PSC No. 90 – Gas

Leaf No. 98.1, Revision 2

PSC No. 120 – Electricity

Leaf No. 166, Revision 21
Leaf No. 234, Revision 3

The Company is filing changes to its tariffs in further compliance with the Order. The tariffs are to become effective on November 1, 2010.

More specifically, the Company is filing a revision to the Gas Reliability Surcharge to reflect a change in the calculation, if necessary, to reflect the storage inventory working capital carrying costs¹. NYSEG is also filing a correction to its gas Transportation Service Classification 1 rates for Years 2 and 3.

¹ Joint Proposal, Appendix V, paragraph 9.

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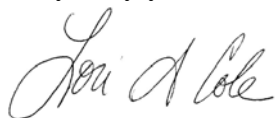
Additional revisions are being made to correct typographical errors in PSC No. 88 and its electric tariff, PSC No. 120.

Newspaper Publication

The Company respectfully requests waiver of additional publication as the changes contained herein will not affect the newspaper notice of the Company's filing that has been in circulation.

Questions concerning this filing should be directed to me at (607) 762-8710.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Lori A. Cole".

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

Enclosures