July 28, 2010

VIA ELECTRONIC FILING

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

Re: Case 09-E-0310; In the Matter of the American Recovery and Reinvestment Act of 2009 – Utility Filings for New York Economic Stimulus

Compliance Filing by New York State Electric & Gas Corporation

Dear Secretary Brilling:

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.

Supplement No. 24 to PSC No. 120 – Electricity, Schedule for Service Supplement No. 12 to PSC No. 121 – Electricity

Effective: September 1, 2010.

Based on discussions with Department of Public Service Staff, this postponement supplement is being filed to permit additional review of the filing. This supplement proposes to further postpone the effective date of the filed tariff leaves until November 1, 2010.

If you have any questions concerning this filing, please call Lori Cole at (607) 762-8710 or me at (585) 771-4692.

Very truly yours,

Mark O. Marini Manager – Regulatory & Tariffs Rates & Regulatory Economics

Enclosures