Received: 12/17/2012

December 17, 2012

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 12-E-0395 - New York State Electric and Gas Corporation
Case 12-E-0397 - Rochester Gas and Electric Corporation

Dear Secretary Brilling:

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

Supplement No. 38 to PSC No. 19 – Electricity
Supplement No. 28 to PSC No. 120 – Electricity

Effective: February 1, 2013.

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 March 1, 2013.

If you have any questions concerning this filing, please contact me at (607) 762-8710.

Very truly yours,

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

Enclosures

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