Received: 12/23/2005 Status: EFFECTIVE Effective Date: 01/01/2006

Supplement Type: POST

Statement Number: 10

PSC NO: 90 - GAS NEW YORK STATE ELECTRIC & GAS CORPORATION

Initial Effective Date: 01/01/06

The effective dates of:

Eighth Revised Leaf No. 3 Second Revised Leaf No. 24 Second Revised Leaf No. 25 First Revised Leaf No. 38 First Revised Leaf No. 41 First Revised Leaf No. 67 First Revised Leaf No. 68 First Revised Leaf No. 69 First Revised Leaf No. 70 Second Revised Leaf No. 71 Seventh Revised Leaf No. 90

are hereby further postponed until February 1, 2006.

Issued in compliance with order in Case Nos. 05-E-0876 and 05-G-0878 dated 12/23/2005.

Issued by: James A. Lahtinen, Vice President - Rates & Regulatory Economics, Binghamton, NY