

Instructions

Do not include this sheet in the Annual Report you send to the Commission

General Information

The number of files that make up the annual report have been reduced from 172 files to two files. The files are called FERCFORM.XLS and PSCFORM.XLS, respectively. FERCFORM.XLS contains general corporate information, financial statements, and various electric financial and operating data. It is similar to the FERC Form 1 which electric service companies file to the FERC. PSCFORM.XLS contains PSC specific information which is not required in the FERC Form 1.

The pages in FERCFORM.XLS and PSCFORM.XLS are separated by Tabs. The names of the Tabs are arranged by page number. The Table of Contents in each file (Tab called Table) provides the Description of each Schedule and Page Number of the Schedule.

Each file includes a tab called a Data Sheet. The completion of the Data Sheet will automatically transfer your company's name and year of the report to each page of the annual report. The file has not been protected. However, we would prefer that you not insert or delete rows or columns.

We have checked the accuracy of the formulas and cell references in the file. However, all corrections may not have been made because the file is being used for the first time. If you feel that certain formulas or cell references in the file are incorrect, make the correction and describe the change made on the "Comment" sheet provided.

It is not required for you to input the data in this excel file for the following schedules: Important Changes During the Year, Notes to the Financial Statements, General Description of Construction Overhead Procedures and other general notes. However, include these completed schedules in the paper copy of the annual report.

Insert Pages

Due to a large amount of data, some companies will be required to file additional pages to complete certain schedules. If you are required to prepare insert pages, insert pages have been provided in the workspace below the applicable schedule. The totals of the insert pages should be inputted on the related schedule. The print macro will not print insert pages. As a result, you will have to print these schedules manually.

Printing Individual Schedules on the File

Individual worksheets may be printed using the Print Command under the File Menu.

Saving the File

As stated above, the name of the two files are FERCFORM.XLS and PSCFORM.XLS. It is advised that you call up the file and then immediately save it using the assigned file names as shown below.

Print the Entire Report

When you have completed the report, you may want to print out sections of the entire report. To do this, select the Print Entire Workbook option in the Print Dialogue box.

Organizing the Paper Copy of the Annual Report

The paper copy of the annual report contains several blank pages throughout the report so that schedules on two pages can be viewed at one time. This excel file does not contain those blank pages. As a result, please use the paper copy of the annual report as a guide for placing blank pages into the paper copy of the annual report.

Originals vs Resubmission

If the report pages are originals, there is no need to check original on each page. If any page of the report is a resubmission, please check the box marked resubmission on the applicable page.

<u>Company Name</u>	<u>FERCFORM.XLS File NAME TO SAVE</u>	<u>PSCFORM.XLS File NAME TO SAVE</u>
Brooklyn Union	BUG.XLS	PSCBUG.XLS
Corning Natural Gas	CORNING.XLS	PSCCORN.XLS
National Fuel Gas	NFG.XLS	PSCNFG.XLS
NM Suburban	NMSUB.XLS	PSCNMSUB.XLS
St. Lawrence	STLAW.XLS	PSCSTLAW.XLS
Central Hudson	CENHUD.XLS	PSCCH.XLS
Con Ed	CONED.XLS	PSCCONED.XLS
LILCO	LILCO.XLS	PSCILCO.XLS
NYSEG	NYSEG.XLS	PSCNYSEG.XLS
NIMO	NIMO.XLS	PSCNIMO.XLS
Orange & Rockland	OR.XLS	PSCOR.XLS
RG&E	RGE.XLS	PSCRGE.XLS

STATE OF NEW YORK PUBLIC SERVICE COMMISSION

ANNUAL REPORT OF ELECTRIC and/or GAS CORPORATIONS Year ended 12/31/2010

Instructions for this sheet:

- 1 Fill in your name, address and appropriate data in the appropriate column.
- 2 If the respondent's name is long, the "Year ended" column may not fit in the print range. This can be corrected by one column on the specific sheet, or delete some spaces in the name.

Gas Only ---->

		Please fill in the following:	
Respondent's exact legal name:		New York State Electric & Gas Corporation	
Address line 1:		1387 Ithaca-Dryden Road	
Address line 2:		Ithaca, New York 14850-8810	
For the period starting:		1/1/2010	
For the year ended:		12/31/2010	
Date of Report:			
Year ended 12/31/2010			

Annual Report of New York State Electric & Gas Corporation

Annual Report of New York State Electric & Gas Corporation

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ELECTRIC AND/OR GAS UTILITIES CLASSES A AND B ANNUAL REPORT

OF

New York State Electric & Gas Corporation

Exact legal name of reporting electric and/or gas utility

(If name was changed during year, show also the previous name and date of change)

1387 Ithaca-Dryden Road

Ithaca, New York 14850-8810

(Address of principal business office at end of year)

FOR THE

Year ended 12/31/2010

TO THE

STATE OF NEW YORK

PUBLIC SERVICE COMMISSION

**Name, title, address and telephone number (including area code), of
the person to contact concerning this report:**

Joseph J. Syta, Vice President, Controller & Treasurer

89 East Avenue, Rochester, NY 14649 (585) 724-8003

Comment Sheet

Please use this sheet to record any changes you made to this file. If you altered this file in anyway, except by entering data, you must record those changes here. You may also use this sheet to make any comments about this file or the joint cost file.

<u>Item Number</u>	<u>Description</u>	<u>Schedule Number</u>	<u>Page Number</u>

Comments

GENERAL INSTRUCTIONS

1. The completed original of this report form, properly filled out, shall be filed with the Public Service Commission, Albany, NY, on or before the 31st of March next following the end of the year to which the report applies. At least one additional copy shall be retained in the files of the reporting utility.
2. All utility companies upon which this report form is served are required by statute to complete and to file the report. The statute further provides that when any such report is defective or believed to be erroneous, the reporting utility shall be duly notified and given a reasonable time within which to make the necessary amendments or corrections.
3. All accounting terms and phrases used in this form are to be interpreted in accordance with the Uniform Systems of Accounts prescribed by this Commission. Whenever the term respondent is used, it shall be understood to mean the reporting utility.
4. If the report is made for a period other than the calendar year, the period covered must be clearly stated on the front cover and elsewhere throughout the report where the period covered is shown. When operations cease during the year because of the disposition of property the balance sheet and supporting schedules should consist of balances and items immediately prior to transfer (for accounting purposes). If the books are not closed as of that date, the data in the report should nevertheless be complete and the amounts reported should be supported by information set forth in, or as part of the books of account.
5. Every inquiry must be definitely answered. If "none" or "not applicable" states the fact, such an answer may be used. The annual report should be complete in itself. Reference to reports of previous years or to any paper or document should not be made in lieu of required entries except as specifically outlined.
6. Upon filing, the report may, if desired, be permanently bound. If it is so bound, the requirement for page by page identification of the reporting company set forth in paragraph 9 below, may be disregarded. Extra copies of any page will be furnished upon request.
7. If the utility conducts operations both within and without the State of New York, data should be reported so that there will be shown the quantities of commodities sold within this State, and (separately by accounts) the operating revenues from sources within this State, the operating revenue deductions applicable thereto and the plant investment as of the end of the year within this State.
8. All entries shall be made in black or dark blue except those of a contrary or opposite nature, which should be made in red or enclosed in parentheses. Inserts, if any, should be appropriately identified with the schedules to which they relate.
9. Insert the initials of the reporting utility and the year which the report covers in the space provided on each page.
10. Cents are to be omitted on all schedules except where they apply to averages and figures per unit where cents are important. The amounts shown on all supporting schedules shall agree with the item in the statement they support.

Name of Respondent New York State Electric & Gas Corporation	The report is (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010																																																																																																																	
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Enter in column (d) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".																																																																																																																				
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LIST OF SCHEDULES (Continued)

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
Balance Sheet Supporting Schedules (Liabilities and Other Credits) (Continued)			
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261	12-96	
Taxes Accrued, Prepaid and Charged During the Year	262-263	12-96	NYPSC Modified
Accumulated Deferred Investment Tax Credits	266-267	12-89	NYPSC Modified
Other Deferred Credits	269	12-88	
Accumulated Deferred Income Taxes - Accelerated Amortization	272-273	12-96	
Accumulated Deferred Income Taxes - Other Property	274-275	12-96	
Accumulated Deferred Income Taxes - Other	276-277	12-96	
Other Regulatory Liabilities	278	12-94	
Income Account Supporting Schedules			
Electric Operating Revenues	300-301	12-96	
Sales of Electricity by Rate Schedules	304	12-95	
Sales for Resale	310-311	12-88	NYPSC Modified
Electric Operation and Maintenance Expenses	320-323	12-95	
Number of Electric Department Employees	323	12-93	
Purchased Power	326-327	12-95	NYPSC Modified
Transmission of Electricity for Others	328-330	12-90	NYPSC Modified
Transmission of Electricity by Others	332	12-90	NYPSC Modified
Miscellaneous General Expenses	335	12-94	NYPSC Modified
Depreciation and Amortization of Electric Plant	336-337	12-95	
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340	12-87	NYPSC Modified
Common Section			
Regulatory Commission Expenses	350-351	12-96	NYPSC Modified
Research, Development, and Demonstration Activities	352-353	12-87	
Distribution of Salaries and Wages	354-355	12-88	
Common Utility Plant and Expenses	356	12-87	NYPSC Modified
Electric Plant Statistical Data			
Electric Energy Account	401	12-90	
Monthly Peaks and Output	401	12-90	
Steam - Electric Generating Plant Statistics (Large Plants)	402-403	12-95	
Hydroelectric Generating Plant Statistics (Large Plants)	406-407	12-89	
Pumped Storage Generating Plant Statistics (Large Plants)	408-409	12-88	
Generating Plant Statistics (Small Plants)	410-411	12-87	

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LIST OF SCHEDULES (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
Electric Plant Statistical Data (Continued)			
Transmission Line Statistics	422-423	12-87	
Transmission Lines Added During Year	424-425	12-86	
Substations	426-427	12-96	
Electric Distribution Meters and Line Transformers	429	12-88	
Environmental Protection Facilities	430	12-88	
Environmental Protection Expenses	431	12-88	
Footnote Data	450	12-87	
Stockholders' Reports Check appropriate box:			
Two copies will be submitted <input type="checkbox"/>			
No annual report to stockholders is submitted <input checked="" type="checkbox"/>			
PSC Supplemental Filing	1-94	12-96	

Name of Respondent New York State Electric & Gas Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
GENERAL INFORMATION			
<p>1. Provide the name and title of the officer having custody of the general corporate books of account and the address of the office where the general corporate books are kept, and the address of the officer where any other corporate books of account are kept, if different from that where the general corporate books are</p> <p>Joseph J. Syta Vice President, Controller & Treasurer Rochester, New York 14649</p>			
<p>2. Provide name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.</p> <p style="text-align: center;">New York, October 28, 1852 General law of 1848</p>			
<p>3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) the name of the receiver or trustee, (b) the date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) the date when possession by the receiver or</p> <p style="text-align: center;">The Property of the Respondent was not held by a receiver or trustee at any time during 2010.</p>			
<p>4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.</p> <p style="text-align: center;">The Respondent is primarily engaged in electricity transmission and distribution operations and natural gas transportation, storage and distribution operations in upstate New York.</p>			
<p>5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?</p> <p>(1) ____ Yes. Enter the date when such independent accountant was initially engaged: _____. (X) ____ No.</p>			

Name of Respondent	This Report is:	Date of Report	Year of Report
New York State Electric & Gas Corporation	(1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	12/31/2010
CONTROL OVER RESPONDENT			
<p>1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at the end of the year, state the name of the controlling corporation or organization, manner in which control was held and the extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state the name of the trustee(s), name of the beneficiary or beneficiaries for whom the trust was maintained, and the purpose of the trust.</p>			
<p>In May 1998, the Respondent became a wholly-owned subsidiary of Energy East Corporation. Energy East Corporation held control over the Respondent through direct ownership of 100% of its common stock. On June 28, 2002, in connection with Energy East Corporation's merger with RGS Energy Group, Inc. (RGS Energy), the Respondent became a wholly-owned subsidiary of RGS Energy. Energy East Corporation hold through direct ownership, after the merger, 100% of the voting stock of RGS Energy.</p> <p>The merger between Energy East Corporation and Green Acquisition Capital, Inc., a wholly-owned subsidiary of Iberdrola, S.A., (Iberdrola) became effective on September 16, 2008. As a result of the merger, Iberdrola holds through direct ownership, 100% of the voting stock of RGS Energy. On December 1, 2009, Energy East changed its legal and operating name to Iberdrola USA, Inc.</p> <p>Iberdrola USA is a wholly-owned subsidiary of Iberdrola, S.A. (Iberdrola), a corporation organized under the laws of the Kingdom of Spain. On December 1, 2009, Iberdrola USA changed its legal and operating name to Iberdrola USA, Inc. from Energy East.</p>			

Name of Respondent New York State Electric & Gas Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2010	Year of Report 12/31/2010
CORPORATIONS CONTROLLED BY RESPONDENT				
<p>1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by the respondent at any time during the year. If control ceased prior to the end of the year, give particulars (details) in a footnote.</p> <p>2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.</p> <p>3. If control was held jointly with one or more other interests, state the facts in a footnote and name the other interests.</p>				
DEFINITIONS				
<p>1. See the Uniform System of Accounts for a definition of control.</p> <p>2. Direct control is that which is exercised without interposition of an intermediary.</p> <p>3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.</p> <p>4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as</p> <p>where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.</p>				
Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	None			
2				
3				
4				
5				
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Name of Respondent Please fill in the following:		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
CORPORATIONS CONTROLLED BY RESPONDENT				
Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1				
2				
3				
4				
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OFFICERS AND DIRECTORS (Including Compensation)

1. Furnish the indicated data with respect to each executive officer and director, whether or not they received any compensation from the respondent.
2. Executive officers include a company's president, secretary, treasurer and vice president in charge of a principal business unit, division or function (such as sales, administration, or finance), and any other person who performs similar policy making functions.
3. Indicate with an asterisk (*) in column (a) those directors who were members of the executive committee, if any, and by a double asterisk (**) the chairman, if any, of that committee, at the end of the year.

Line No.	Name of Person (a)	Title and Department Over Which Jurisdiction Is Exercised (b)	Term Expired or Current Term Will Expire (c)	Salary	
				Rate at Year End (d)	Paid During Year (e)
1	<u>Officers</u>				
2	Mark S. Lynch *	President			
3	Joseph J. Syta *	V.P. Controller & Treasurer			
4	James A. Lahtinen *	V.P. - Rates & Regulatory Economics			
5	David J. Kimiecik	V.P. - Energy Supply			160,000
6	Michael D. Eastman	V.P. - Gas Assets			170,000
7	Paul K. Connolly, Jr. **	Secretary			
8	Jeffrey A. Rosenbloom *				
9					
10	<u>Directors</u>				
11	Robert D. Kump	Director			
12	F. Michael McClain	Director			
13	Jose Miguel Alcolea Cantos	Director			
14	Pedro Azagra Blazquez	Director			
15	Amparo Moraleda Martinez	Director			
16	Juan Carlos Rebollo Liceaga	Director			
17	Mark S. Lynch	Director			
18					
19	* Salary is paid by Rochester				
20	Gas & Electric Corporation				
21					
22	**Salary is paid by Iberdrola				
23	USA Management Corporation				
24					
25					

NOTES:

Please complete the information on this schedule for all copies (paper and electronic version) of the report.

OFFICERS AND DIRECTORS (Including Compensation - Continued)

4. If any person reported in this schedule received remuneration directly or indirectly other than salary shown in column (e) list the amount in column (f) through (k) with the footnotes necessary to explain the essentials of the plan, the basis of determining the ultimate benefits receivable and the payments or provisions made during the year to each person reported herein. If the word "none" correctly states the facts in regard to the entries for column (f) through (k), so state.

5. If any person reported hereunder received compensation from more than one affiliated company or was carried on the payroll of an affiliated company, details shall be given in a note.

Foot-note Ref.	Deferred Compensation (f)	Incentive Pay (Bonuses, etc.) (g)	Savings Plans (h)	Stock Options (i)	Life Insurance Premiums (j)	Other (Explain Below) (k)	Total (e thru k) (l)	Line No.
							\$0	1
							0	2
							0	3
							0	4
		48,294				46,714	255,008	5
		59,201				47,064	276,265	6
							0	7
							0	8
							0	9
							0	10
							0	11
							0	12
							0	13
							0	14
							0	15
							0	16
							0	17
							0	18
							0	19
							0	20
							0	21
							0	22
							0	23
							0	24
							0	25

NOTES:

Other includes Restricted Stock

Name of Respondent New York State Electric & Gas Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
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SECURITY HOLDERS AND VOTING POWERS

1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

2. If any security other than stock carries voting rights,

explain in a footnote the circumstances whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in determination of corporate action by any method, explain briefly in a footnote.

4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.

1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:	2. State the total number of votes cast at the latest general meeting prior to end of year for election of directors of the respondent and number of such votes cast by proxy. Total: By proxy:	3. Give the date and place of such meeting:
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Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES			
		Number of votes as of (date): Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities	64,508,477	64,508,477		
5	TOTAL number of security holders	1	1		
6	TOTAL votes of security holders listed below	64,508,477	64,508,477		
7					
8	On June 28, 2002, in connection with Energy East Corporation's merger with RGS Energy Group, Inc. (RGS Energy),				
9	NYSEG became a wholly-owned subsidiary of RGS Energy.				
10					
11					
12	RGS Energy Group, Inc.				
13	89 East Avenue				
14	Rochester, NY 14649				
15					
16					
17					
18					

Name of Respondent New York State Electric & Gas Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
IMPORTANT CHANGES DURING THE YEAR			
<p>Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none", "not applicable," or "NA" where applicable. If information, which answers an inquiry, is given elsewhere in the report, make a reference to the schedule in which it appears.</p> <p>1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.</p> <p>2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction. and reference to Commission authorization.</p> <p>3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the</p> <p>4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such</p> <p>5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases,</p>		<p>development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements etc.</p> <p>6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.</p> <p>7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.</p> <p>8. State the estimated annual effect and nature of any important wage scale changes during the year.</p> <p>9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.</p> <p>10. Describe any materially important transactions of the respondent, not disclosed elsewhere in this report, in which an officer, director, security holder reported on page 6, voting trustee, associated company or known associate of such persons was a party or in which such person had a material interest.</p> <p>11. (Reserved)</p> <p>12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by instructions 1 to 11 above, such notes may be included on this page (Paper Copy Only).</p>	

Name of Respondent New York State Electric & Gas Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
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IMPORTANT CHANGES DURING THE YEAR (Continued)

Item 1: – None

Item 2 – 5: - None

Item 6:

The Respondent is a joint borrower with the other Iberdrola USA operating utilities in a revolving credit facility providing maximum borrowings of up to \$475 million in aggregate. Sublimits that total to the aggregate limit apply to each joint borrower and can be altered within the constraints imposed by maximum limits that apply to each joint borrower. The Respondent's maximum credit limit under the joint facility is \$200 million and was set at \$175 million on December 31, 2010 and at the maximum on March 18, 2011. The joint facility expires in 2012 and requires a fee of 10 basis points annually on the current joint facility sublimit amount.

The Respondent also has an intercompany credit facility under a demand note agreement with Iberdrola USA that provides financing of up to \$250 million. Under the terms of that agreement, which expires in 2018, the Respondent pays the same rate as under Iberdrola USA's credit facility. The Respondent had no debt outstanding under the agreement at December 31, 2010.

The Respondent uses drawings on its credit facilities to finance working capital needs, to fund letters of credit, to temporarily finance certain refundings and for other corporate purposes. The Respondent had \$24 million of short-term debt outstanding under the Joint Facility at December 31, 2010 and no short-term debt outstanding at December 31, 2009. The weighted average interest rate on short-term debt was 0.5% at December 31, 2010.

In the joint facility the Respondent covenants not to permit, without the consent of the lender, its ratio of total indebtedness to total capitalization to exceed 0.65 to 1.00 at any time. For purposes of calculating the maximum ratio of indebtedness to total capitalization, the facility excludes from net worth the balance of accumulated other comprehensive income (loss) as it appears on the balance sheet. The facility contains various other covenants, including a restriction on the amount of secured indebtedness the Respondent may maintain. Continued unremedied failure to comply with those covenants for five business days after written notice of such failure from the lender constitutes an event of default and would result in acceleration of maturity. The Respondent's ratio of indebtedness to total capitalization pursuant to the revolving credit facility was 0.49 to 1.00 at December 31, 2010. The Respondent is not in default as of December 31, 2010.

The Respondent believes it has sufficient liquidity available to meet its working capital and capital spending requirements.

The Respondent received authorization from the FERC under the Federal Power Act, 16 U.S.C. §824c (2000), to issue and to have outstanding at any one time, up to \$575 million of short-term indebtedness and additional non-interest bearing open account advances from Iberdrola USA through the period ending February 7, 2012 in the FERC's letter order dated February 1, 2010, In reply to: EM-4.3, Docket No. ES10-23-000: For additional information, see Item 12 below.

Name of Respondent New York State Electric & Gas Corporation	This Report is: -1 <input type="checkbox"/> An Original -2 <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2010	Year of Report 12/31/2010
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IMPORTANT CHANGES DURING THE YEAR (Continued)

Item 7: None

Item 8: None

Item 9:

Staff allegations concerning earnings sharing calculations: The New York Department of Public Service Staff (Staff) in its testimony and briefs in the merger proceeding alleged that the Respondent did not properly compute the amount due to customers under the electric ESM in the Respondent's electric rate plan that was in effect from 2002 through 2006. The Staff claimed that its preliminary analysis showed an additional \$67 million, including interest that should have been allocated to customers.

In its January 22, 2010, testimony in the recent rate proceeding, the Staff provided a detailed analysis of that issue. The Staff proposed a one-time charge of \$79 million relating to the Respondent's annual compliance filings including the calculation of the ESM and accounting for certain software costs. The Respondent vigorously disputed the Staff's claims, the Respondent reduced its regulatory assets in 2009 by \$30 million as a result of the uncertainty related to these issues. The recent rate case settlement Joint Proposal, entered into by the Respondent and the Staff, and approved by the NYPSC in September 2010, includes a resolution of these issues as part of an overall settlement. The amount recognized by the Respondent in 2009 is materially the same as the amount included in the settlement.

Homer City: In June 2008 the Respondent received a letter from subsidiaries of Edison Mission Energy regarding a notice of violation (NOV) from the U. S. Environmental Protection Agency (EPA) claiming that certain modifications to the Homer City Electric Generation Station (Homer City) during the time it was owned by the Respondent and Pennsylvania Electric Company (Penelec) were done in violation of EPA's new source review (NSR) regulations. Homer City was sold in 1999 to Edison Mission Energy by the Respondent and Penelec. Edison Mission Energy asserts that it is entitled to indemnification for certain fines, penalties and costs arising out of the violations alleged in the NOV under the terms of the Asset Purchase Agreement for Homer City. That appears to be the same claim Edison Mission Energy made to the Respondent in October 2000. The Respondent continues to believe that the costs sought by Edison Mission Energy are not liabilities of the Respondent and therefore did not retain liability for those material claims.

In September 2008 the Respondent, Penelec and Edison Mission Energy met with the EPA for a required NOV conference. EPA indicated at the meeting that it seeks a system-wide NSR settlement covering Edison Mission Energy's entire generation fleet, including a number of plants in Illinois, and would require installation of scrubbers on Homer City Units 1 and 2 as part of the settlement. In April 2009 EPA sent Edison Mission Energy a settlement proposal that included those controls, along with specified emissions caps, operational controls, improvement projects and fines. To the Respondent's knowledge, Edison Mission Energy has not yet formally responded to EPA's proposal. While the EPA's settlement proposal substantially increases the potential value of the claim, the Respondent believes it has sound contractual defenses under the Asset Purchase Agreement. The Respondent estimates that its most likely cost exposure over the next several years will be primarily for legal defense costs and, potentially, a proportionate share of fines EPA may assess against Edison Mission Energy.

Name of Respondent New York State Electric & Gas Corporation	This Report is: -1 <input type="checkbox"/> An Original -2 <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2010	Year of Report 12/31/2010
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IMPORTANT CHANGES DURING THE YEAR (Continued)

In connection with this matter, on January 6, 2011, the U. S. Justice Department filed a lawsuit on behalf of the EPA in the U.S. District Court for the Western District of Pennsylvania against current and former owners and operators of Homer City. [The Respondent](#) and Penelec are named in the suit, along with EME Homer City Generation, the current operator, and eight limited liability companies who own the plant by virtue of a sale and leaseback refinancing that occurred in 2001. [The Respondent](#) believes it has a number of sound defenses to the claims included in the lawsuit, including that the statute of limitations and equitable principles prohibit EPA from forcing [the Respondent](#) to pay for costly improvements at a plant it has not owned or operated in over 10 years. [The Respondent](#) cannot predict the nature or amounts of any potential fines or penalties.

Regulatory Proceedings: On September 17, 2009, the Respondent filed rate cases for its electric and natural gas businesses with the NYPSC. The filed rate case requested an increase to rates that the Respondent charges to deliver electricity and natural gas of \$233 million. The rates would ensure that the Respondent can meet its increasing cost of service and achieve an adequate return on investment. The increases would be the first for the Respondent since the mid-1990s.

Under the originally proposed delivery rates, the typical Respondent's total residential electricity bill would have increased approximately 18.6% and the typical Respondent's total residential natural gas heating bill would have increased approximately 17.4%. The rate filings requested an 11.43% ROE and a 48% equity ratio.

On January 22, 2010, the NYPSC Staff filed its testimony and exhibits related to the Respondent's rate filings. The Staff's testimony recommended a \$28 million electric net rate increase and no gas rate increases. The Staff's proposal includes a Return on Equity (ROE) of 9.6%, and a 48% equity ratio. Settlement discussions occurred during February, June and July. On July 14, 2010 the Respondent, Staff and two other parties filed a Joint Proposal which covers a three year and four month period starting September 2010 and settles all issues in the rate cases. The NYPSC approved the Joint Proposal in September 2010.

Under the Joint Proposal, electric delivery rates for a typical total electric bill would increase 2.5% in the first rate year, 4.2% in the second rate year, and 4.3% in the third rate year. Natural gas typical total bills would increase 6.0% in the first rate year, 5.8% in the second rate year, and 5.6% in the third rate year. (See corresponding note in section 123)

Item 10 – 11: None

Item 12:

[The Notes to Financial Statements on Page 123 are made a part hereof.](#)

Item 13:

[Jeffrey A. Rosenbloom was elected Assistant Secretary effective December 9, 2010.](#)

Item 14: N/A

Name of Respondent New York State Electric & Gas Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)				
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beg. of Year (c)	Balance at End of Year (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	\$4,081,681,963	\$4,224,408,612
3	Construction Work in Progress (107)	200-201	57,061,118	128,801,541
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		4,138,743,081	4,353,210,153
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108,111,115)	200-201	2,032,623,562	2,128,832,958
6	Net Utility Plant (Enter Total of line 4 less 5)	-	2,106,119,519	2,224,377,195
7	Nuclear Fuel (120.1-120.4, 120.6)	202-203		
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203		
9	Net Nuclear Fuel (Enter Total of line 7 less 8)	-	0	0
10	Net Utility Plant (Enter Total of lines 6 and 9)	-	2,106,119,519	2,224,377,195
11	Utility Plant Adjustments (116)	122		
12	Gas Stored Underground - Noncurrent (117)	-	1,283,059	1,283,059
13	OTHER PROPERTY AND INVESTMENTS			
14	Nonutility Property (121)	221	5,651,671	6,900,130
15	(Less) Accum. Prov. for Depr. and Amort. (122)	-	653,539	739,223
16	Investments in Associated Companies (123)	-		
17	Investment in Subsidiary Companies (123.1)	224-225		
18	(For Cost of Account 123.1, See Footnote Page 224, line 42)	-		
19	Noncurrent Portion of Allowances	-		
20	Other Investments (124)		241,000	217,000
21	Special Funds (125-128)	-	160,489,215	99,246,427
21	Long-Term Portion of Derivative Assets - Hedges (176)			17,680
22	TOTAL Other Property and Investments (Total of lines 14-17, 19-21)		165,728,347	105,642,014
23	CURRENT AND ACCRUED ASSETS			
24	Cash (131)	-	3,986,855	6,240,934
25	Special Deposits (132-134)	-	15,000	
26	Working Fund (135)	-	1,091,083	1,026,224
27	Temporary Cash Investments (136)	-	38,550,000	
28	Notes Receivable (141)			
29	Customer Accounts Receivable (142)	-	178,527,069	170,368,972
30	Other Accounts Receivable (143)	-	38,254,903	43,012,876
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	10,853,170	14,282,000
32	Notes Receivable from Associated Companies (145)	-		
33	Accounts Receivable from Assoc. Companies (146)	-	2,521,612	4,291,519
34	Fuel Stock (151)	227		
35	Fuel Stock Expenses Undistributed (152)	227		
36	Residuals (Elec) and Extracted Products (153)	227		
37	Plant Materials and Operating Supplies (154)	227	8,783,737	11,540,707
38	Merchandise (155)	227		
39	Other Materials and Supplies (156)	227		
40	Nuclear Materials Held for Sale (157)	202-203/227		
41	Allowances (158.1 and 158.2)	228-229		
42	(Less) Noncurrent Portion of Allowances	228-229		
43	Stores Expense Undistributed (163)	-		
44	Gas Stored Underground - Current (164.1)	-	41,641,050	34,604,919
45	Liquefied Natural Gas Stored and Held for Processing(164.2-164.3)	-		
46	Prepayments (165)	-	39,790,358	47,742,637
47	Advances for Gas (166-167)	-		
48	Interest and Dividends Receivable (171)	-	2,293	958
49	Rents Receivable (172)	-		
50	Accrued Utility Revenues (173)	-	84,461,660	81,976,138
51	Miscellaneous Current and Accrued Assets (174)		6,997,496	10,964,712
52	Derivative Instrument Assets - Hedges (176)		202,806	1,521,595
53	(Less) Long-term Portion of Derivative Instrument Assets - Hedges (176)			17,680
54	TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 51)		\$433,972,752	\$398,992,511

Name of Respondent New York State Electric & Gas Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)				
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beg. of Year (c)	Balance at End of Year (d)
53	DEFERRED DEBITS			
54	Unamortized Debt Expense (181)	-	\$15,412,312	\$15,244,144
55	Extraordinary Property Losses (182.1)	230		
56	Unrecovered Plant and Regulatory Study Costs (182.2)	230		
57	Other Regulatory Assets (182.3)	232	976,864,073	966,670,240
58	Prelim. Survey and Investigation Charges (Electric) (183)	-	8,288,208	724,658
59	Prelim. Survey and Investigation Charges (Gas) (183.1, 183.2)	-		
60	Clearing Accounts (184)	-		
61	Temporary Facilities (185)	-		
62	Miscellaneous Deferred Debits (186)	233	10,683,477	7,791,014
63	Def. Losses from Disposition of Utility Plt. (187)	-		
64	Research, Devel. and Demonstration Expend. (188)	352-353		
65	Unamortized Loss on Reacquired Debt (189)	-	34,719,005	30,815,640
66	Accumulated Deferred Income Taxes (190)	234	316,542,736	249,757,753
67	Unrecovered Purchased Gas Costs (191)	-		
68	TOTAL Deferred Debits (Enter Total of lines 54 thru 67)		1,362,509,811	1,271,003,449
69	TOTAL Assets and Other Debits (Enter Total of lines 10, 11, 12, 22, 52, and 68)		\$4,069,613,488	\$4,001,298,228

Name of Respondent New York State Electric & Gas Corporation		This Report is: (1) [] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)				
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beg. of Year (c)	Balance at End of Year (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	\$430,056,628	\$430,056,628
3	Preferred Stock Issued (204)	250-251	10,158,900	10,158,900
4	Capital Stock Subscribed (202, 205)	252		
5	Stock Liability for Conversion (203, 206)	252		
6	Premium on Capital Stock (207)	252	148,699,535	148,699,535
7	Other Paid-in Capital (208-211)	253	126,080,423	126,080,422
8	Installments Received on Capital Stock (212)	252		
9	(Less) Discount on Capital Stock (213)	254		
10	(Less) Capital Stock Expense (214)	254	4,439,125	4,439,125
11	Retained Earnings (215, 215.1, 216)	118-119	348,817,536	373,906,226
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119		
13	(Less) Reacquired Capital Stock (217)	250-251		
14	Accumulated Other Comprehensive Income (219)		(8,094,616)	(7,041,595)
15	TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)	-	1,051,279,281	1,077,420,991
16	LONG-TERM DEBT			
17	Bonds (221)	256-257		
18	(Less) Reacquired Bonds (222)	256-257		
19	Advances from Associated Companies (223)	256-257		
20	Other Long-Term Debt (224)	256-257	1,090,725,000	1,015,200,000
21	Unamortized Premium on Long-Term Debt (225)	-		
22	(Less) Unamortized Discount on Long-Term Debt-Debit (226)	-	2,751,408	2,427,387
23	TOTAL Long-Term Debt (Enter Total of Lines 16 thru 21)	-	1,087,973,592	1,012,772,613
24	OTHER NONCURRENT LIABILITIES			
25	Obligations Under Capital Leases - Noncurrent (227)	-	3,108,460	1,795,645
26	Accumulated Provision for Property Insurance (228.1)	-		
27	Accumulated Provision for Injuries and Damages (228.2)	-	8,503,613	8,595,669
28	Accumulated Provision for Pensions and Benefits (228.3)	-	158,527,993	143,488,055
29	Accumulated Miscellaneous Operating Provisions (228.4)	-	123,857,683	122,140,973
30	Accumulated Provision for Rate Refunds (229)	-		
31	Long-Term Portion of Derivative Instrument Liabilities - Hedges		129,723	369,520
32	Asset Retirement Obligation (230)		16,715,856	16,590,470
33	TOTAL Other Noncurrent Liabilities (Enter Total of lines 24 thru 29)		310,843,328	292,980,332
34	CURRENT AND ACCRUED LIABILITIES			
35	Notes Payable (231)	-		24,400,000
36	Accounts Payable (232)	-	119,370,247	177,148,533
37	Notes Payable to Associated Companies (233)	-		
38	Accounts Payable to Associated Companies (234)	-	27,575,582	19,497,119
39	Customer Deposits (235)	-	15,150,663	14,113,751
40	Taxes Accrued (236)	262-263	9,350,191	6,400,068
41	Interest Accrued (237)	-	8,324,421	9,050,540
42	Dividends Declared (238)	-		
43	Matured Long-Term Debt (239)	-		
44	Matured Interest (240)	-		
45	Tax Collections Payable (241)	-	966,518	336,182
46	Miscellaneous Current and Accrued Liabilities (242)	-	63,371,635	81,876,427
47	Obligations Under Capital Leases - Current (243)	-	767,811	288,020
48	Derivative Instrument Liabilities-Hedges (245)		4,177,983	5,744,270
49	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		129,723	369,520
50	TOTAL Current and Accrued Liabilities (Enter Total of lines 32 - 44)		\$248,925,328	\$338,485,390

Name of Respondent Please fill in the following:		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 01/00/00	Year of Report 0
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)				
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beg. of Year (c)	Balance at End of Year (d)
46	DEFERRED CREDITS			
47	Customer Advances for Construction (252)		\$2,620,735	\$2,390,073
48	Accumulated Deferred Investment Tax Credits (255)	266-267	19,164,865	18,459,681
49	Deferred Gains from Disposition of Utility Plant (256)			
50	Other Deferred Credits (253)	269	79,736,344	36,117,926
51	Other Regulatory Liabilities (254)	278	247,136,558	213,214,436
52	Unamortized Gain on Reacquired Debt (257)	269		
53	Accumulated Deferred Income Taxes (281 - 283)	272-277	1,021,933,457	1,009,456,786
54	TOTAL Deferred Credits (Enter Total of lines 47 thru 53)		\$1,370,591,959	\$1,279,638,902
55				
56				
57				
58				
59				
60				
61				
62				
63				
64				
65				
66				
67				
68	TOTAL Liabilities and Other Credits (Enter Total of lines 14, 22, 30, 45 and 54)		\$4,069,613,488	\$4,001,298,228
<p>Note: Please use the appropriate accounts under the heading "Other Noncurrent Liabilities" for accounts that the PSC classifies as "Operating Reserves".</p>				

Name of Respondent New York State Electric & Gas Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
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STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i, k, m, o) in a similar manner to a utility department. Spread the amount(s) over lines 02 through 24 as appropriate. Include these amounts in columns (c) and (d) totals.

2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413.

3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.

4. Use page 122-123 for important notes regarding the statement of income or any account thereof.

5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.

6. Give concise explanations concerning significant amount of any refunds made or received during the year resulting

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year	Previous Year
			(c)	(d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	\$1,709,456,605	\$1,650,694,355
3	Operating Expenses			
4	Operation Expenses (401)	320-323	1,164,487,160	1,183,006,123
5	Maintenance Expenses (402)	320-323	166,535,965	96,861,017
6	Depreciation Expense (403)	336-337	99,153,295	97,479,470
7	Amort. & Depl. of Utility Plant (404-405)	336-337	14,141,863	11,548,201
8	Amort. of Utility Plant Acq. Adj. (406)	336-337		
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		0	0
10	Amort. of Conversion Expenses (407)		0	0
11	Regulatory Debits (407.3)		9,747,261	7,699,374
12	(Less) Regulatory Credits (407.4)		86,974,750	14,214,234
13	Taxes Other Than Income Taxes (408.1)	262-263	121,019,922	118,659,620
14	Income Taxes -- Federal (409.1)	262-263	18,904,126	(61,160,218)
15	-- Other (409.1)	262-263	9,342,327	(14,437,190)
16	Provision for Deferred Income Taxes (410.1)	234,272-277	235,572,606	308,631,992
17	(Less) Provision for Deferred Income Taxes -Cr. (411.1)	234,272-277	206,534,819	208,319,901
18	Investment Tax Credit Adj. -- Net (411.4)	266	0	0
19	(Less) Gains from Disp. of Utility Plant (411.6)		0	0
20	Losses from Disp. of Utility Plant (411.7)		0	0
21	(Less) Gain from Disposition of Allowances (411.8)		0	0
22	Losses from Disposition of Allowances (411.9)		0	0
23	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 22)		1,545,394,956	1,525,754,254
24	Net Utility Operating Income (Enter Total of line 2 less 23) (Carry forward to page 117, line 25)		\$164,061,649	\$124,940,101

Name of Respondent New York State Electric & Gas Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
STATEMENT OF INCOME FOR THE YEAR (Continued)					
from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.				9. Explain in a footnote if the previous year's figures are different from that reported in prior reports. 10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 2 to 23, and report the information in the blank space on page 122-123 or in a footnote.	
7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be included on page 122-123.					
8. Enter on page 122-123 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.					
Electric Utility		Gas Utility		Other Utility	
Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
(e)	(f)	(g)	(h)	(i)	(j)
\$1,337,952,589	\$1,216,966,259	\$371,504,016	\$433,728,096		
911,087,001	869,366,325	253,400,159	313,639,798		
151,472,854	82,399,660	15,063,111	14,461,357		
78,667,958	77,069,177	20,485,337	20,410,293		
9,805,976	8,947,280	4,335,887	2,600,921		
		9,747,261	7,699,374		
66,571,649		20,403,101	14,214,234		
95,476,983	93,354,958	25,542,939	25,304,662		
9,856,174	(43,105,974)	9,047,952	(18,054,244)		
6,732,318	(11,860,022)	2,610,009	(2,577,168)		
184,983,424	223,944,857	50,589,182	84,687,135		
162,112,630	159,968,465	44,422,189	48,351,436		
1,219,398,409	1,140,147,796	325,996,547	385,606,458	0	0
\$118,554,180	\$76,818,463	\$45,507,469	\$48,121,638	\$0	\$0

Name of Respondent New York State Electric & Gas Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2010	Year of Report 12/31/2010
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STATEMENT OF INCOME FOR THE YEAR (Continued)

Line No.	Other Utility		Other Utility		Other Utility	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
	(k)	(l)	(m)	(n)	(o)	(p)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23	0	0	0	0	0	0
24	\$0	\$0	\$0	\$0	\$0	\$0

Name of Respondent New York State Electric & Gas Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
STATEMENT OF INCOME FOR THE YEAR (Continued)				
Line No.	Account (a)	(Ref). Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
25	Net Utility Operating Income (Carried forward from page 114)	--	\$164,061,649	\$124,940,101
26	OTHER INCOME AND DEDUCTIONS			
27	Other Income			
28	Nonutility Operating Income			
29	Revenues From Merchandising, Jobbing and Contract Work (415)		118,958	118,902
30	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)			
31	Revenues From Nonutility Operations (417)			
32	(Less) Expenses of Nonutility Operations (417.1)			
33	Nonoperating Rental Income (418)		158,417	139,102
34	Equity in Earnings of Subsidiary Companies (418.1)	119		
35	Interest and Dividend Income (419)		520,766	868,001
36	Allowance for Other Funds Used During Construction (419.1)		2,116,321	1,007,175
37	Miscellaneous Nonoperating Income (421)		10,178,209	12,141,423
38	Gain in Disposition of Property (421.1)			7,950
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		13,092,671	14,282,553
40	Other Income Deductions			
41	Loss on Disposition of Property (421.2)		0	294
42	Miscellaneous Amortization (425)	340	0	0
43	Miscellaneous Income Deductions (426.1 - 426.5)	340	509,108	(351,740)
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)		509,108	(351,446)
45	Taxes Applic. to Other Income and Deductions			
46	Taxes Other Than Income Taxes (408.2)	262-263	215,360	205,409
47	Income Taxes -- Federal (409.2)	262-263	3,167,067	5,155,904
48	Income Taxes -- Other (409.2)	262-263	690,928	1,125,212
49	Provision for Deferred Inc. Taxes (410.2)	234,272-277	737,831	698,904
50	(Less) Provision for Deferred Income Taxes -- Cr. (411.2)	234,272-277	133,811	1,188,252
51	Investment Tax Credit Adj. -- Net (411.5)		0	0
52	(Less) Investment Tax Credits (420)		705,184	707,183
53	TOTAL Taxes on Other Income and Deduct. (Total of 46 thru 52)		3,972,191	5,289,994
54	Net Other Income and Deductions (Enter Total of lines 39, 44, 53)		8,611,372	9,344,005
55	INTEREST CHARGES			
56	Interest on Long-Term Debt (427)		49,121,006	49,439,995
57	Amort. of Debt Disc. and Expense (428)		1,751,540	1,742,061
58	Amortization of Loss on Reacquired Debt (428.1)		4,563,019	4,601,532
59	(Less) Amort. of Premium on Debt-Credit (429)		0	0
60	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)		0	0
61	Interest on Debt to Assoc. Companies (430)	340	0	0
62	Other Interest Expense (431)	340	17,776,735	23,914,484
63	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		1,024,115	728,424
64	Net Interest Charges (Enter Total of lines 56 thru 63)		72,188,185	78,969,648
65	Income Before Extraordinary Items (Total of lines 25, 54 and 64)		100,484,836	55,314,458
66	EXTRAORDINARY ITEMS			
67	Extraordinary Income (434)			
68	(Less) Extraordinary Deductions (435)			
69	Net Extraordinary Items (Enter Total of line 67 less line 68)		0	0
70	Income Taxes -- Federal and Other (409.3)	262-263		
71	Extraordinary Items After Taxes (Enter Total of line 69 less line 70)		0	0
72	Net Income (Enter Total of lines 65 and 71)		\$100,484,836	\$55,314,458

Name of Respondent New York State Electric & Gas Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2010	Year of Report 12/31/2010
STATEMENT OF RETAINED EARNINGS FOR THE YEAR				
1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year. 2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b). 3. State the purpose and amount of each reservation or appropriation of retained earnings. 4. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.		5. Show dividends for each class and series of capital stock. 6. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings. 7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated. 8. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.		
Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)	
UNAPPROPRIATED RETAINED EARNINGS (Account 216)				
1	Balance -- Beginning of Year		\$348,376,481	
2	Changes (Identify by prescribed retained earnings accounts)			
3	Adjustments to Retained Earnings (Account 439)			
4	Credit:			
5	Credit:			
6	Credit:			
7	Credit:			
8	Credit:			
9	TOTAL Credits to Retained Earnings (Acct. 439) (Total of lines 4 thru 8)		0	
10	Debit:			
11	Debit:			
12	Debit:			
13	Debit:			
14	Debit:			
15	TOTAL Debits to Retained Earnings (Acct. 439) (Total of lines 10 thru 14)		0	
16	Balance Transferred from Income (Account 433 less Account 418.1)		100,484,836	
17	Appropriations of Retained Earnings (Account 436)			
18				
19				
20				
21				
22	TOTAL Appropriations to Retained Earnings (Acct. 436) (Total of lines 18 thru 21)		0	
23	Dividends Declared -- Preferred Stock (Account 437)			
24		238	(396,146)	
25				
26				
27				
28				
29	TOTAL Dividends Declared -- Preferred Stock (Acct. 437) (Total of lines 24 thru 28)		(396,146)	
30	Dividends Declared -- Common Stock (Account 438)			
31			(75,000,000)	
32				
33				
34				
35				
36	TOTAL Dividends Declared -- Common Stock (Acct. 438) (Total of lines 31 thru 35)		(75,000,000)	
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings			
38	Balance -- End of year (Total of lines 01, 09, 15, 16, 22, 29, 36 and 37)		373,465,171	

Name of Respondent New York State Electric & Gas Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2010	Year of Report 12/31/2010
STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)				
Line No.	Item (a)	Amount (b)		
	APPROPRIATED RETAINED EARNINGS (Account 215)			
	State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.			
39				
40				
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)	0		
	APPROPRIATED RETAINED EARNINGS - AMORTIZATION RESERVE, FEDERAL (Account 215.1)			
	State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.			
46	TOTAL Appropriated Retained Earnings -- Amortization Reserve, Federal(Account 215.1)	441,055		
47	TOTAL Appropriated Retained Earnings (Account 215, 215.1) (Enter Total of lines 45 and 46)	441,055		
48	TOTAL Retained Earnings (Account 215, 215.1, 216) (Enter Total of lines 38 and 47)	373,906,226		
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (ACCOUNT 216.1)			
49	Balance -- Beginning of Year (Debit or Credit)			
50	Equity in Earnings for Year (Credit) (Account 418.1)			
51	(Less) Dividends Received (Debit)			
52	Other Changes (Explain)			
53	Balance -- End of Year (Total of Lines 49 thru 52)	0		

Name of Respondent New York State Electric & Gas Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2010
STATEMENT OF CASH FLOWS			
<p>1. If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement, such notes should be included on pages 122-123. Information about noncash investing and financing activities should be provided on pages 122-123. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.</p> <p>2. Under "Other" specify significant amounts and group others.</p> <p>3. Operating Activities -- Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122-123 the amounts of interest paid (net of amounts capitalized) and income taxes paid.</p>			
Line No.	Description (See Instructions for Explanations of Codes) (a)	Amounts (b)	
1	Net Cash Flow from Operating Activities:		
2	Net Income (Line 72(c) on page 117)	\$100,484,836	
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	99,196,938	
5	Amortization of Regulatory and Other Assets and Liabilities	1,156,667	
6	Amortization and Depletion of Utility Plant	14,141,863	
7	Amortization of Other Long and Short Term Assets & Liabilities	6,333,877	
8	Deferred Income Taxes (Net)	29,641,809	
9	Investment Tax Credit Adjustment (Net)	(705,184)	
10	Net (Increase) Decrease in Receivables	5,698,740	
11	Net (Increase) Decrease in Inventory	4,279,161	
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	29,853,441	
14	Net (Increase) Decrease in Other Regulatory Assets	53,269,534	
15	Net Increase (Decrease) in Other Regulatory Liabilities	(29,172,888)	
16	(Less) Allowance for Other Funds Used During Construction	2,116,321	
17	(Less) Undistributed Earnings from Subsidiary Companies		
18	Other:	(38,527,763)	
19	Pension Income	29,671,769	
20			
21			
22	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 21)	303,206,479	
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including Land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	(219,418,407)	
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant		
30	(Less) Allowance for Other Funds Used During Construction	2,116,321	
31	Other:		
32			
33			
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(217,302,086)	
35			
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)		
38			
39	Investments in and Advances to Assoc. and Subsidiary Companies		
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition and Investments in (and Advances to)		
42	Associated and Subsidiary Companies		
43			
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		

Name of Respondent New York State Electric & Gas Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2010
STATEMENT OF CASH FLOWS (Continued)			
4. Investing Activities Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on pages 122-123. Do not include on this statement the dollar amount of leases capitalized per USOA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on pages 122-123.		5. Codes used: (a) Net proceeds or payments. (b) Bonds, debentures and other long-term debt. (c) Include commercial paper. (d) Identify separately such items as investments, fixed assets, intangibles, etc. 6. Enter on pages 122-123 clarifications and explanations.	
Line No.	Description (See Instruction No. 5 for Explanations of Codes) (a)	Amounts (b)	
46	Loans Made or Purchased		
47	Collections on Loans		
48			
49	Net (Increase) Decrease in Receivables		
50	Net (Increase) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other: Rabbi Trust	4,216,973	
54	Other Investments	24,000	
55			
56	Net Cash Provided by (Used in) Investing Activities		
57	(Total of lines 34 thru 55)	(213,061,113)	
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)		
62	Preferred Stock		
63	Common Stock		
64	Other:		
65			
66	Net Increase in Short-Term Debt (c)	24,400,000	
67	Other:		
68			
69			
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	24,400,000	
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)	(75,525,000)	
74	Preferred Stock		
75	Common Stock		
76	Other:		
77			
78	Net Decrease in Short-Term Debt (c)		
79			
80	Dividends on Preferred Stock	(396,146)	
81	Dividends on Common Stock	(75,000,000)	
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	(126,521,146)	
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22, 57 and 83)	(36,375,780)	
87			
88	Cash and Cash Equivalents at Beginning of Year	43,642,938	
89			
90	Cash and Cash Equivalents at End of Year	\$7,267,158	

Name of Respondent New York State Electric & Gas Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
NOTES TO FINANCIAL STATEMENTS			
<p>1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.</p> <p>2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.</p> <p>3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year,</p> <p>and plan of disposition contemplated, giving reference to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.</p> <p>4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.</p> <p>5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.</p> <p>6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.</p>			
<p>Page 122 Intentionally Left Blank See page 123 for Required Information.</p>			

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NOTES TO FINANCIAL STATEMENTS (Continued)

Note 1. Significant Accounting Policies

Background: The Respondent is primarily engaged in electricity transmission and distribution operations and natural gas transportation, storage and distribution operations in upstate New York. The Respondent became a wholly-owned subsidiary of RGS Energy Group, Inc. (RGS Energy) as a result of a merger between Energy East Corporation (Energy East) and RGS Energy on June 28, 2002.

The Respondent is a subsidiary of Iberdrola USA, Inc. (Iberdrola USA), which is a wholly-owned subsidiary of Iberdrola, S.A. (Iberdrola), a corporation organized under the laws of the Kingdom of Spain. On December 1, 2009, Iberdrola USA changed its legal and operating name to Iberdrola USA, Inc., from Energy East Corporation.

The Respondent has evaluated the events or transactions that occurred after December 31, 2010, for inclusion in these financial statements through April 15, 2011, which is the date these financial statements were available to be issued.

As part of an effort to reduce costs and increase efficiency, the Respondent has undertaken various measures to reduce workforce levels in 2010. The Respondent reduced workforce levels by 37 through an involuntary separation at a cost of approximately \$1 million, which the Respondent paid in cash and charged to other operating expenses. The Respondent also offered voluntary early retirement programs (VERPs) to qualifying nonunion and union employees. The 319 employees who accepted the VERPs will receive forms of enhanced pension benefits. In 2010 the Respondent recorded costs totaling approximately \$21 million for the VERPs, which will be paid from its pension plans. The Respondent also modified the Kirkwood call center workforce salary structure and size, incurring a cost of approximately \$4 million, which was paid in cash and charged to other operating expenses. As part of the New York rate order (see Note 11), the Respondent was allowed to defer and recover those costs in rates.

Financial statements: The accompanying financial statements were prepared in accordance with the accounting requirements of the Federal Energy Regulatory Commission (FERC) as set forth in its applicable Uniform System of Accounts and published accounting releases, which constitutes a comprehensive basis other than accounting principles generally accepted in the United States of America. This is a comprehensive basis of accounting consistent with GAAP, including, but not limited to, differences in accounting for cost of removal that does not constitute a legal obligation, the balance sheet presentation of deferred income taxes.

Accrued utility revenues: Accrued utility revenues consist of \$82 million at December 31, 2010, and \$84 million at December 31, 2009, and the accumulated provision for uncollectible accounts was \$14 million at December 31, 2010, and \$11 million at December 31, 2009. Accounts receivable balances do not bear interest although late fees may be assessed. Uncollectible accounts expense was \$16 million in 2010 and \$17 million in 2009.

Accrued utility revenues represent estimates of receivables for energy provided but not yet billed. The estimates are determined based on various assumptions, such as current month energy load requirements, billing rates by customer classification and delivery loss factors. Changes in those assumptions could significantly affect the estimates of accrued utility revenues.

The provision for uncollectible accounts is the Respondent's best estimate of the amount of probable credit losses in its existing accounts receivable, determined based on experience for each service region and operating segment. Each month the Respondent reviews its provision for uncollectible accounts and past due accounts over 90 days and/or above a specified amount and reviews all other balances on a pooled basis by age and type of receivable. When the Respondent believes that a receivable will not be recovered, it charges off the account balance against the provision. Changes in assumptions about input factors and customer receivables, which are inherently uncertain and susceptible to change from period to period, could significantly affect the provision for uncollectible accounts estimates. During 2010 the Respondent recorded an increase in the provision for uncollectible accounts of \$4 million because the Respondent no longer considers customer security deposits when the Respondent determines the amount of its provision for uncollectible accounts.

Asset retirement obligations: The Respondent records the fair value of the liability for an asset retirement obligation (ARO) and/or a conditional ARO in the period in which it is incurred and capitalizes the cost by increasing the carrying amount of the related long-lived asset. The Respondent adjusts the liability to its present value periodically over time, and depreciates the capitalized cost over the useful life of the related asset. Upon settlement the Respondent will either settle the obligation at its recorded amount or incur a gain or a loss. The Respondent defers any timing differences between rate recovery and depreciation expense as either a regulatory asset or a regulatory liability.

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NOTES TO FINANCIAL STATEMENTS (Continued)

The term conditional ARO refers to an entity's legal obligation to perform an asset retirement activity in which the timing and/or method of settlement are conditional on a future event that may or may not be within the control of the entity. If an entity has sufficient information to reasonably estimate the fair value of the liability for a conditional ARO, it must recognize that liability at the time the liability is incurred.

The Respondent's ARO at December 31, including its conditional ARO was \$17 million for 2010 and 2009. The ARO consists primarily of obligations related to removal or retirement of: asbestos, polychlorinated biphenyl (PCB) contaminated equipment, gas pipeline and cast iron gas mains. The long-lived assets associated with the AROs are generation property, gas storage property, distribution property and other property.

The Respondent has AROs, for which it has not recognized a liability because the fair value cannot be reasonably estimated due to indeterminate settlement dates, including: the removal of hydroelectric dams due to structural inadequacy; the removal of property upon termination of an easement, right-of-way or franchise; and costs for abandonment of certain types of gas mains.

Accrued removal obligations: The Respondent meets the requirements concerning accounting for regulated operations, and recognizes a regulatory liability, for financial reporting purposes only, for the difference between removal costs collected in rates and actual costs incurred. The Respondent classifies those amounts as accrued removal obligations. FERC disagrees with the United States Securities and Exchange Commission's position and reaffirmed in its Order No. 631 that removal costs are not AROs and should continue to be recorded in Accumulated depreciation.

Broker margin accounts: The Respondent maintains accounts with clearing firms that require initial margin deposits upon the establishment of new positions, primarily related to gas and electric derivatives, as well as maintenance margin deposits in the event of unfavorable movements in market valuation for those positions. The amount reflecting those activities is shown as broker margin accounts on the Respondent's balance sheet.

Statements of cash flows: The Respondent considers all highly liquid investments with a maturity date of three months or less when acquired to be cash equivalents and those investments are included in cash and cash equivalents.

Supplemental Disclosure of Cash Flows Information	2010	2009
(Thousands)		
Cash paid (received) during the year ended December 31:		
Interest, net of amounts capitalized	\$52,309	\$53,559
Income taxes, net of taxes paid	\$44,558	\$(83,869)

The amount of capitalized interest was \$1 million in 2010 and \$0.7 million in 2009. The Respondent has decreased utility plant additions by \$19 million for amounts payable as of December 31, 2010.

Depreciation and amortization: The Respondent determines depreciation expense using the straight-line method, based on the average service lives of groups of depreciable property, which include estimated cost of removal. The weighted-average service lives of certain classifications of property are: transmission property – 62 years, distribution property - 54 years, gas production and storage property – 23 years, generation property – 59 years and other property – 40 years. The Respondent's depreciation accruals were equivalent to 2.7% of average depreciable property for 2010 and 2009.

The Respondent charges repairs and minor replacements to operating expense, and capitalizes renewals and betterments, including certain indirect costs. The Respondent charges the original cost of utility plant retired or otherwise disposed of to accumulated depreciation.

Government grants: Authoritative accounting principles generally accepted in the United States of America do not address accounting for government grants. For that reason, the Respondent accounts for government grants related to depreciable assets in accordance with the prescribed FERC accounting for contributions in aid of construction, that is, the grant amount is credited to the cost of the related property, plant and equipment. In accounting for government grants related to operating and maintenance costs, the Respondent recognizes amounts receivable as compensation for expenses already incurred in profit or loss in the period in which it becomes receivable. (See Note 6.)

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NOTES TO FINANCIAL STATEMENTS (Continued)

New accounting standards adopted: The Respondent has adopted new accounting standards issued by the Financial Accounting Standards Board (FASB) as explained below.

Fair value measurements: The FASB has issued a number of new standards related to fair value measurements. In April 2009 the FASB issued two new standards related to fair value measurements, which the Respondent began applying effective April 1, 2009:

- One of the new standards provides guidance for determining fair value when the volume and level of activity for an asset or liability have significantly decreased and for identifying transactions that are not orderly. It provides additional guidance to entities for estimating fair value in accordance with existing requirements when the volume and level of activity for an asset or a liability has significantly decreased. Even in those circumstances, and without considering the valuation technique(s) used, the intention of fair value measurement does not change. The new standard also provides guidance for identifying circumstances that indicate a transaction is not orderly. In addition, it amends the disclosures in connection with fair value measurements to require disclosure in interim and annual periods about the inputs and valuation techniques used to measure fair value as well as a discussion of any changes in them during the period; and to require disclosures concerning debt and equity securities according to major security types.
- The other new standard provides amended guidance concerning the recognition and presentation of other-than-temporary impairments. It amends the guidance in U.S. generally accepted accounting principles for other-than-temporary impairment of debt securities (but not equity securities) to make it more operational and to improve the financial statement presentation and disclosure of other-than-temporary impairments on debt and equity securities.

In August 2009 the FASB issued an accounting standards update to provide amended guidance concerning the fair value measurement of liabilities. The key provisions of the amendments include clarification about valuation techniques that are to be used in circumstances in which a quoted price in an active market for the identical liability is not available and that a reporting entity is not to include a separate input or adjustments to other inputs to reflect the existence of a restriction that prevents the transfer of a liability. The amended guidance is effective for an entity's first reporting period (including interim periods) beginning after issuance of the update. The Respondent initially began applying the guidance effective October 1, 2009.

In January 2010 the FASB issued amendments to improve disclosures about fair value measurements. New disclosures that are or will be required include: 1) details of transfers in and out of Level 1 and Level 2 of the fair value measurement hierarchy, and 2) gross presentation of roll forward activity within Level 3 – separate presentation of information about purchases, sales, issuances and settlements. Entities will also have to provide fair value measurement disclosures for each class of assets and liabilities, as well as disclosures about inputs and valuation techniques for both recurring and nonrecurring Level 2 and Level 3 fair value measurements. The amendments are effective for interim and annual reporting periods beginning after December 15, 2009, except that the disclosures about Level 3 roll forward activity are effective for fiscal years beginning after December 15, 2010, and interim periods within those fiscal years.

The Respondent's adoption of the new standards related to fair value measurements had no effect on its financial position, results of operation or cash flows. The Respondent's adoption of the amendments concerning Level 3 roll forward activity effective for fiscal years beginning on or after January 1, 2011, and interim periods within those fiscal years, will not affect the Respondent's results of operation, financial position or cash flows.

Variable interest entities: In June 2009 the FASB issued amendments to its revised interpretation concerning consolidation of variable interest entities (VIEs). The amendments clarify, but do not significantly change, the criteria for determining whether an entity meets the definition of a VIE, and change existing consolidation guidance so that qualifying special purpose entities are no longer exempt from consolidation. The amendments require an enterprise to perform ongoing assessments as to whether an entity is a VIE and whether the enterprise is the primary beneficiary of a VIE. Previously such assessments were required only when specified events occurred. The amended standard will alter how an enterprise determines when an entity that is not sufficiently capitalized or not controlled through voting should be consolidated. An enterprise will also be required to perform a qualitative analysis to determine whether it should provide consolidated reporting of an entity based upon the entity's purpose and design and the enterprise's ability to direct the entity's actions. The amended standard also requires enhanced disclosures to provide more transparent information about an enterprise's involvement in a VIE, and any significant changes in its risk exposure due to that involvement. The amendments are effective at the start of a company's first fiscal year beginning after November 15, 2009, including interim periods. The Respondent's adoption of the amendments effective January 1, 2010, did not affect its results of operation, financial position or cash flows.

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Other (Income) and Other Deductions:

Year Ended December 31,	2010	2009
(Thousands)		
Interest and dividend income	\$(521)	\$(868)
Non cash return including allowance for funds used during construction	(2,116)	(1,007)
Miscellaneous	(10,456)	(12,408)
Total other (income)	\$(13,093)	\$(14,283)
Civic Donations	\$368	\$420
Miscellaneous	141	(771)
Total other deductions	\$ 509	\$(351)

Regulatory assets and regulatory liabilities: The Respondent currently meets the requirements concerning accounting for regulated operations for its electric and natural gas operations in New York; however, the Respondent cannot predict what effect the competitive market or future actions of regulatory entities would have on its ability to continue to do so. If the Respondent were to no longer meet the requirements concerning accounting for regulated operations for all or a separable part of its operations, the Respondent may have to record certain regulatory assets and regulatory liabilities as an expense or as revenue, or include them in accumulated other comprehensive income.

Pursuant to the requirements concerning accounting for regulated operations, the Respondent capitalizes, as regulatory assets, incurred and accrued costs that are probable of recovery in future electric and natural gas rates. Substantially all regulatory assets for which funds have been expended are either included in rate base or are accruing carrying costs. As a result of the New York rate decision (see Note 11), the majority of the Respondent's regulatory assets and liabilities are now included in rate base. As a result, carrying costs will decline significantly from 2010 levels. The Respondent also records, as regulatory liabilities, obligations to refund previously collected revenue or to spend revenue collected from customers on future costs.

Unfunded future income taxes and deferred income taxes are amortized as the related temporary differences reverse. Unamortized loss on debt reacquisitions is amortized over the lives of the related debt issues. Nuclear plant obligations, gain on sale of generation assets, other regulatory assets and other regulatory liabilities are amortized over various periods in accordance with the Respondent's current rate plans. Amortization of total regulatory liabilities net of amortization of total regulatory assets was \$1 million in 2010 and \$3 million in 2009. Refer to Other Regulatory Assets (Account 182.3) and Other Regulatory Liabilities (Account 254) on Pages 232 and 278, respectively, for more information regarding the Respondent's other regulatory assets and liabilities.

In 2009 the Respondent recorded reserves totaling \$30 million on existing regulatory assets to reflect management's assessment of risk and increased uncertainty about the ultimate recovery for certain issues that had not been resolved with the Respondent's regulator. (See Note 6) The resulting charge increased other operating expenses for the period. Those issues were resolved as part of the 2010 rate decision. (See Note 11)

Related party transactions: Iberdrola USA Management Corporation provides various administrative and a management service to Iberdrola USA's operating utilities, including the Respondent, pursuant to service agreements. The cost for those services is allocated in accordance with methodologies set forth in the service agreements. The cost allocation methodologies vary depending on the type of service provided. Management believes such allocations are reasonable. The cost for services provided to the Respondent by Iberdrola USA and its subsidiaries was approximately \$54 million for 2010 and \$59 million for 2009 and cost For services provided by the Respondent to Iberdrola USA and its subsidiaries were approximately \$11 million for 2010 and \$9 million for 2009.

Revenue recognition: The Respondent recognizes revenues upon delivery of energy and energy-related products and services to its customers.

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The Respondent enters into power purchases and sales transactions with the New York Independent System Operator (NYISO). When the Respondent sells electricity from owned generation to the NYISO, and subsequently repurchases electricity from the NYISO to serve its customers, the Respondent records the transactions on a net basis in its statement of income. The Respondent nets its purchases and sale transactions with the NYISO on a net hourly basis.

In addition, the Respondent accrues revenues pursuant to the various regulatory provisions to record regulatory assets for revenues that will be collected in the future.

Taxes: The Respondent computes its income tax provision on a separate return method. The determination and allocation of the Respondent's income tax provision and its components are outlined and agreed to in the tax sharing agreements with Iberdrola USA.

Deferred income taxes reflect the effect of temporary differences between the amount of assets and liabilities recognized for financial reporting purposes and the amount recognized for tax purposes. The Respondent amortizes investment tax credits over the estimated lives of the related assets.

The Respondent accounts for sales tax collected from customers and remitted to taxing authorities on a net basis.

The Respondent classifies all interest and penalties related to uncertain tax positions as income tax expense.

Use of estimates and assumptions: The preparation of the Respondent's financial statements in conformity with generally accepted accounting principles requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting periods. Significant estimates and assumptions are used for, but not limited to: (1) accumulated provision for uncollectible accounts, (2) asset impairments; (3) depreciable lives of assets; (4) income tax valuation allowances; (5) uncertain tax positions; (6) reserves for professional, workers' compensation, and comprehensive general insurance liability risks; (7) contingency and litigation reserves; and (8) earnings sharing mechanism (ESM), nonbypassable wires charges and environmental remediation liability. Future events and their effects cannot be predicted with certainty; accordingly, the Respondent's accounting estimates require the exercise of judgment. The accounting estimates used in the preparation of the Respondent's financial statements will change as new events occur, as more experience is acquired, as additional information is obtained, and as the Respondent's operating environment changes. The Respondent evaluates and updates its assumptions and estimates on an ongoing basis and may employ outside experts to assist in its evaluation, as considered necessary. Actual results could differ from those estimates.

Note 2. Income Taxes

Year Ended December 31,	2010	2009
(Thousands)		
Current		
Federal	\$22,071	\$(56,004)
State	10,033	(13,312)
Current taxes charged to expense	32,104	(69,316)
Deferred		
Federal	34,186	85,373
State	(4,544)	14,449
Deferred taxes charged to expense	29,642	99,822
Investment tax credit adjustments	(705)	(707)
Total	\$61,041	\$29,799

NOTES TO FINANCIAL STATEMENTS (Continued)

The significant increase in current income tax expense in 2010 and corresponding decrease in deferred income tax expense as compared to 2009 is driven primarily by the increase in pretax book income offset by the tax depreciation.

The Respondent's tax expense differed from the expense at the statutory rate of 35% due to the following:

Year Ended December 31,	2010	2009
(Thousands)		
Tax expense at statutory rate	\$56,534	\$29,790
Depreciation and amortization not normalized	7,645	3,162
Investment tax credit amortization	(705)	(707)
Removal costs	(4,248)	(2,381)
Medicare subsidy	(939)	(2,725)
Tax return and audit adjustments	101	1,828
State taxes, net of federal benefit	3,567	739
Other, net	(914)	93
Total	\$61,041	\$29,799

Income taxes were \$4.5 million more in 2010 than they would have been at the federal statutory rate of 35% in 2010 and \$0.01 million more in 2009. The 2010 effective tax rate was more than the statutory rate primarily due to depreciation and amortization not normalized, offset by tax benefits, including removal costs and Medicare subsidy. The 2009 effective tax rate was more than the statutory rate primarily due to depreciation and amortization not normalized and the flow-through effect of the tax deduction related to retirements on the 2008 return filed in 2009 offset by tax benefits, including removal costs and Medicare subsidy. The variance in State taxes, net in 2010 as compared to 2009 is driven primarily by the increase in pretax income.

The Respondent's deferred tax assets and liabilities consisted of:

December 31,	2010	2009
(Thousands)		
Current Deferred Income Tax Assets		
Derivative assets	\$1,463	\$1,589
Other	39,569	16,495
Total Current Deferred Income Tax Assets	\$41,032	\$18,084
Noncurrent Deferred Income Tax Liabilities (Assets)		
Depreciation	\$569,245	\$536,560
Unfunded future income taxes	37,988	26,425
Accumulated deferred investment tax credits	18,460	19,165
Pension	194,857	205,657
Other postretirement benefits	(30,537)	(34,042)
PBA merger order	(43,980)	(70,483)
Other	32,933	26,342
Total Noncurrent Deferred Income Tax Liabilities	778,966	709,624
Less amounts classified as regulatory liabilities		
Deferred income taxes	188,834	166,337
Noncurrent Deferred Income Tax Liabilities	\$590,132	\$543,287
Deferred tax assets	\$115,549	\$122,609
Deferred tax liabilities	853,483	814,149
Net Accumulated Deferred Income Tax Liabilities	\$737,933	\$691,540

NOTES TO FINANCIAL STATEMENTS (Continued)

The Respondent has no federal or state tax credit or loss carryforwards, and no valuation allowances.

Reconciliation of Gross Income Tax Reserves	2010	2009
(Thousands)		
Balance as of January 1	\$22,809	\$606
Increases for tax positions related to prior years	0	22,203
Balance as of December 31	\$22,809	\$22,809

The total gross unrecognized tax benefits as of December 31, 2010, were \$22.8 million, including gross income taxes reserves of \$22.2 million and interest of \$0.6 million. Including interest, \$2.4 million of the gross unrecognized tax benefits would affect the effective tax rate, if recognized.

The Respondent has been audited through 2005 for federal income taxes. The statute of limitations in all state jurisdictions has expired for all years through 2006. The Respondent's federal returns for 2006 through 2009 are currently under review. The Respondent anticipates that the reviews will be completed in 2011. The Respondent cannot predict the ultimate outcome of the reviews.

As a result of the passage of The Small Business Jobs Act in September 2010 and the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 in December 2010, certain capital additions qualify for 50% bonus depreciation and 100% expensing, respectively, for tax purposes. Iberdrola USA and its affiliates have elected to apply the 50% bonus and 100% expensing to the additions it has determined qualify for this accelerated tax depreciation. There is no earnings impact related to this election as the accelerated tax depreciation creates a temporary difference that requires the establishment of a deferred tax liability.

Elimination of tax deduction related to Medicare Part D Subsidy: The Patient Protection and Affordable Care Act (PPACA) and the Health Care and Education Reconciliation Act of 2010 (H.R. 4872) were signed into U.S. law in late March 2010. The Respondent receives a federal subsidy because the Respondent sponsors retiree health benefit plans that provide a benefit that is at least actuarially equivalent to the benefits under Medicare Part D. The subsidy is known as the Retiree Drug Subsidy (RDS or the subsidy). The RDS payments the Respondent receives are not currently taxed. A provision in the PPACA changes the tax treatment of the RDS, requiring the amount of the subsidy received to be offset against the amount of retiree health care payments that would be eligible for a tax deduction. As a result, the subsidy received would reduce an employer's tax deduction for the costs of retiree health care. The Respondent's subsidy receipts will effectively become taxable in tax years that begin after December 31, 2012.

In accordance with U.S. GAAP concerning accounting for income taxes, a reporting entity is required to immediately recognize the effect of a change in tax law in continuing operations in the income statement in the period that includes the enactment date. The Respondent recorded the effect of the change related to the RDS in the quarter ended March 31, 2010, due to the fact that the Respondent accounted for the future tax benefit on an accrual basis. In accounting for the effect of the change for U.S. GAAP reporting, an employer that captured the tax benefit of future subsidies on an accrual basis would now be required to reduce the accumulated deferred tax asset on its balance sheet related to the accrued estimated deductible retiree health care payments to reflect the fact that the future deduction will now be reduced by the collection of the accrued subsidy.

Companies that meet the requirements concerning accounting for regulated operations offset that decrease with the establishment of a regulatory asset. As a result, the Respondent has recorded a regulatory asset for unfunded future income taxes of approximately \$25 million and reduced its deferred income tax asset related to the costs of retiree health care by approximately \$16 million for the Respondent. In addition, because the recognition of the unfunded future income tax regulatory asset is considered a temporary difference, the Respondent has recognized an associated deferred income tax liability of approximately \$9 million. There is no immediate effect on the income statement under this accounting, only the Respondent's balance sheet is affected. The amortization of the \$25 million regulatory asset and associated \$9 million deferred tax liability commenced on September 1, 2010, in accordance with the provisions of the Respondent's rate settlement. The amortization period is 40 months.

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Note 3. Long-term Debt

At December 31, 2010 and 2009, the Respondent's long-term debt was:

	Interest Rates	Maturity	Amount (Thousands)	
			2010	2009
1985 Series A, B & D	4.00% - 4.10%	2015	\$132,000	\$132,000
1994 Series B & C	3.00%	2013	101,000	-
2004 Series B & C	3.245% - 5.35%	2028-2034	70,000	170,000
2006 Series A	3.00%	2013	12,000	-
Pollution control notes, fixed			315,000	302,000
2006 Series A	.27%	2024	-	12,000
2005 Series A	.25%	2026	25	1,550
2004 Series A	.25%	2027	175	175
2004 Series C	.70%	2034	100,000	-
1994 Series B,C, D1 & D2	.17% to .24%	2029	-	175,000
Pollution control notes, variable			100,200	188,725
Unsecured notes	5.50% to 6.15%	2012 to 2023	600,000	600,000
Obligations under capital leases			2,083	3,876
Unamortized premium and (discount) on debt, net			(2,427)	(2,751)
Total long-term debt			1,014,856	1,091,850
Less variable rate demand notes included in current liabilities			-	187,000
Less capital leases included in current liabilities			288	768
Total Long-term Debt			\$1,014,568	\$904,082

The Respondent has no secured indebtedness. None of the Respondent's debt obligations are guaranteed or secured by any of its affiliates.

In June 2010 the Respondent converted \$113 million of variable-rate pollution control notes (PCNs) (1994 Series B & C and 2006 Series A) to fixed rate mandatory tender bonds due in 2013. Concurrent with that transaction the Respondent redeemed and did not remarket an additional \$74 million of its variable-rate PCNs (1994 Series D1 & D2) and terminated a \$190 million credit facility that had served as backstop liquidity for the variable rate PCNs prior to their conversion or redemption.

As of December 31, 2010, the Respondent had outstanding \$415 million of tax-exempt PCNs, of which \$202 million have coupons fixed to maturity, \$113 million are notes with a mandatory redemption date in 2013 and \$100 million are 7-day auction rate notes. The notes with mandatory redemption dates in 2013 have maturity dates in 2024 through 2029 and may be remarketed as tax-exempt bonds in a different interest rate mode after the mandatory redemptions.

As of December 31, 2009, the Respondent had outstanding \$489 million of tax-exempt PCNs, of which \$202 million had coupons fixed to maturity, \$100 million were auction rate notes under a special rate period where the rate was fixed until January 2010, \$187 million were weekly variable rate demand notes (VRDNs), and \$2 million were 7-day auction rate notes.

In August 2008 the Respondent began to place orders for its own accounts in the auctions. The Respondent bid at each auction for 100% of the outstanding securities at the greater of the one-month London Interbank Offer Rate (LIBOR) or the Securities Industry and Financial Markets index. The Respondent continued to bid on \$99 million of its auction rate notes during 2010 and 2009. At December 31, 2010, the Respondent held a total of \$99 million of those securities, and \$97 million at December 31, 2009.

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As of March 18, 2011, the Respondent was:

- Paying rates averaging 0.70% on the remaining \$100 million of auction rate notes for which the Respondent is not placing orders at auction.
- Paying rates averaging 0.21% on the \$99 million of auction rates notes on which the Respondent is placing orders at auction, substantially all of which are being held on account and have been accounted for as a redemption of long-term debt.

At December 31, 2010, long-term debt, including sinking fund obligations and capital lease payments (in thousands) that will become due

As of March 18, 2011, the Respondent was:

- Paying rates averaging 0.70% on the remaining \$100 million of auction rate notes for which the Respondent is not placing orders at auction.
- Paying rates averaging 0.21% on the \$99 million of auction rates notes on which the Respondent is placing orders at auction, substantially all of which are being held on account and have been accounted for as a redemption of long-term debt.

At December 31, 2010, long-term debt, including sinking fund obligations and capital lease payments (in thousands) that will become due during the next five years is:

2011	2012	2013	2014	2015
\$288	\$100,302	\$113,318	\$334	\$132,350

Note 4. Bank Loans and Other Borrowings

The Respondent is a joint borrower with the other Iberdrola USA operating utilities in a revolving credit facility (Joint Facility) providing maximum borrowings of up to \$475 million in aggregate. Sublimits that total to the aggregate limit apply to each joint borrower and can be altered within constraints imposed by maximum limits that apply to each joint borrower. The Respondent's maximum credit limit under the joint facility is \$200 million and was set at \$175 million on December 31, 2010 and at the maximum on March 18, 2011. The joint facility expires in 2012 and requires a fee of 10 basis points annually on the current sublimit amount.

The Respondent also has an intercompany credit facility under a demand note agreement with Iberdrola USA that provides financing of up to \$250 million. Under the terms of that agreement, which expires in 2018, the Respondent pays the same rate as under Iberdrola USA's credit facility. The Respondent had no debt outstanding under the agreement at December 31, 2010. Iberdrola USA obtains funding for its own short-term needs and for the temporary needs of its subsidiaries through a separate credit facility providing maximum borrowings of up to \$300 million. That credit facility expires in 2012 and requires a fee on undrawn borrowings of 6 basis points. As of December 31, 2010, Iberdrola USA had utilized \$133 million of the \$300 million available under its facility.

The Respondent uses drawings on its credit facilities to finance working capital needs, fund letters of credit to temporarily finance certain refundings and for other corporate purposes. The Respondent had \$24 million of short-term debt outstanding under the Joint Facility at December 31, 2010 and no short-term debt outstanding at December 31, 2009. The weighted average interest rate on short-term debt was .5% at December 31, 2010. At March 18, 2011, the Respondent had \$117 million of debt outstanding under the intercompany credit facility bearing an interest rate of .49%.

In the Joint Facility the Respondent covenants not to permit, without the consent of the lender, its ratio of total indebtedness to total capitalization to exceed 0.65 to 1.00 at any time. For purposes of calculating the maximum ratio of indebtedness to total capitalization, the facility excludes from net worth the balance of Accumulated other comprehensive income (loss) as it appears on the balance sheet. The facility contains various other covenants, including a restriction on the amount of secured indebtedness the Respondent may maintain. Continued unremedied failure to comply with those covenants for five business days after written notice of such failure from the lender constitutes an event of default and would result in acceleration of maturity. The Respondent's ratio of indebtedness to total capitalization pursuant to the revolving credit facility was 0.49 to 1.00 at December 31, 2010. The Respondent was not in default as of December 31, 2010.

In its revolving credit facility Iberdrola USA covenants not to permit, without the consent of the lender, its ratio of consolidated indebtedness to consolidated total capitalization to exceed 0.65 to 1.00 at any time. For purposes of calculating the maximum ratio of indebtedness to total capitalization, the facility excludes from net worth the balance of Accumulated other comprehensive income (loss) as it appears on the balance sheet. The facility contains various other covenants, including a restriction on the amount of secured indebtedness Iberdrola USA may maintain. Continued unremedied failure to comply with those covenants for 15 days after written notice of such failure from the lender constitutes an event of default and would result in acceleration of maturity. Iberdrola USA's ratio of consolidated indebtedness to consolidated total capitalization pursuant to the revolving credit facility was 0.48 to 1.00 at December 31, 2010. Iberdrola USA was not in default as of December 31, 2009.

The Respondent believes it has sufficient liquidity available to meet its working capital and capital spending requirements. As of March 18, 2011 the Respondent has a \$190 million available under the Joint Facility, \$133 million available under the intercompany facility and approximately \$9 million of cash on hand.

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Note 5. Preferred Stock Redeemable Solely at the Option of the Company

At December 31, 2010 and 2009, the Respondent's serial cumulative preferred stock was:

Series	Par Value Per Share	Redemption Price Per Share	Shares Authorized and Outstanding ⁽¹⁾	Amount (Thousands) 2010	2009
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(Thousands, except per share amounts)

Note 5. Preferred Stock Redeemable Solely at the Option of the Company

At December 31, 2010 and 2009, the Respondent's serial cumulative preferred stock was:

Series	Par Value Per Share	Redemption Price Per Share	Shares Authorized and Outstanding ⁽¹⁾	Amount (Thousands)	
				2010	2009
(Thousands, except per share amounts)					
3.75%	\$100	\$104.00	78,379	\$7,838	\$7,838
4.50% (1949)	100	103.75	11,800	1,180	1,180
4.40%	100	102.00	7,093	709	709
4.15% (1954)	100	102.00	4,317	432	432
Limit Voting Junior	1	-	1	-	-
Total				\$10,159	\$10,159

⁽¹⁾ At December 31, 2010, the Respondent had 2,353,411 shares of \$100 par value preferred stock, 10,800,000 shares of \$25 par value preferred stock and 1,000,000 shares of \$100 par value preference stock authorized but unissued.

The Respondent had no redemptions or purchases of preferred stock during 2010 and 2009.

Note 6. Commitments and Contingencies

Capital spending: The Respondent has commitments in connection with its capital spending program. The Respondent plans to invest more than \$900 million in its energy delivery infrastructure during the next five years, including amounts dedicated to electric reliability. The Respondent expects that about three-fourths of its capital spending will be paid for with internally generated funds and the remainder through the issuance of debt securities. The program is subject to periodic review and revision. The Respondent's capital spending will be primarily for the extension of energy delivery service, increased transmission capacity, necessary improvements to existing facilities and compliance with environmental requirements and governmental mandates.

A Smart Grid Investment Grant (SGIG) was awarded to and is administered through the NYISO to the New York transmission owners, which include the Respondent. The DOE awarded the grant to the NYISO, which concluded a sub-recipient agreement with the Respondent on May 5, 2010. According to the grant the DOE will reimburse the Respondent, through the NYISO, a total of approximately \$5.5 million for two projects. The Respondent will spend a matching amount on the projects to bring the total value of the SGIG project to approximately \$11.1 million. The SGIG consists of a project to add switched capacitors to the Respondent's electric grid and another project to install phasor measurement units to the grid. The new equipment will improve the voltage stability of the New York electric grid and enhance the efficiency of power flows across New York, thereby reducing the cost and increasing the reliability of electric power for New York consumers. The Respondent expects to complete the projects by the end of July 2013.

On November 30, 2010, the Respondent executed a \$29.6 million cooperative funding agreement with the DOE as part of the agency's Smart Grid Demonstration Program. As a result, the Respondent launched a comprehensive feasibility study of a compressed air energy storage (CAES) facility. Compressed air would be pumped into a depleted underground salt cavern when low-cost, off-peak electricity is available to power the compressors. The compressed air could then be released to spin a turbine and generate electricity as needed, particularly during times of high customer demand. The feasibility study, to be completed in late 2011, will evaluate the technical and economic viability of CAES technology as an integral part of promoting stable electricity transmission system operation and the continued development of renewable energy. If the study confirms that CAES is feasible and economical, the Respondent would seek approval from state and federal agencies to proceed with construction of the plant with a target in-service date of late 2014.

Merger order: The Iberdrola merger order contained a capital expenditure condition for the Respondent and RG&E of an aggregate \$540 million (the Respondent \$320 million, RG&E \$220 million) during 2009 and 2010. In September 2009 the Respondent requested a limited waiver of the capital expenditure merger condition to allow the Respondent to spend its capital investment by 2011. The NYPSC denied the request in its order issued in April 2010. If the Respondent and RG&E were to spend less than the amount targeted in the merger

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order, the Respondent will be obligated to provide a calculation of the revenue requirement effect resulting from the actual level of capital spending compared to the targeted amount, which could be returned to customers if ordered by the NYPSC.

The Respondent and RG&E were also afforded the opportunity to provide an assessment of other considerations, including the effects on customers associated with a lower level of capital spending, and to provide reasons why the total revenue requirement effect, as calculated, should not be returned to customers. The Respondent and RG&E made their required filing on January 31, 2011. In that filing they informed the NYPSC that their capital expenditures for 2009 and 2010 totaled \$546.7 million, or \$6.7 million more than the \$540 million merger condition, in the aggregate. The Respondent's electric and natural gas businesses and RG&E's natural gas business invested more than their required expenditure levels, but RG&E's electric business invested less than its required expenditure level. In their filing, the companies also demonstrate that a deferral of any revenue requirement effect (in the form of a customer credit/regulatory liability) is unnecessary because: 1) in aggregate the Respondent and RG&E met the capital expenditure condition, 2) they continue to provide safe and reliable service and 3) RG&E's lower electric capital expenditures resulted in a customer benefit due to lower revenue requirements.

The Respondent and RG&E were also afforded the opportunity to provide an assessment of other considerations, including the effects on customers associated with a lower level of capital spending, and to provide reasons why the total revenue requirement effect, as calculated, should not be returned to customers. The Respondent and RG&E made their required filing on January 31, 2011. In that filing they informed the NYPSC that their capital expenditures for 2009 and 2010 totaled \$546.7 million, or \$6.7 million more than the \$540 million merger condition, in the aggregate. The Respondent's electric and natural gas businesses and RG&E's natural gas business invested more than their required expenditure levels, but RG&E's electric business invested less than its required expenditure level. In their filing, the companies also demonstrate that a deferral of any revenue requirement effect (in the form of a customer credit/regulatory liability) is unnecessary because: 1) in aggregate the Respondent and RG&E met the capital expenditure condition, 2) they continue to provide safe and reliable service and 3) RG&E's lower electric capital expenditures resulted in a customer benefit due to lower revenue requirements.

Staff allegations concerning earnings sharing calculations: The New York Department of Public Service Staff (Staff) in its testimony and briefs in the merger proceeding alleged that the Respondent did not properly compute the amount due to customers under the electric ESM in the Respondent's electric rate plan that was in effect from 2002 through 2006. The Staff claimed that its preliminary analysis showed an additional \$67 million, including interest that should have been allocated to customers.

In its testimony on January 22, 2010, the NYPSC provided a detailed analysis of the issue. The Staff proposed a one-time charge of \$79 million relating to the Respondent's annual compliance filings including the calculation of the ESM and accounting for certain software costs. The Respondent vigorously dispute Staff's claims, but could not predict at that time how the matters would be resolved. As of December 31, 2009, the Respondent reduced its regulatory assets by \$30 million with an offsetting charge to other operating expense due to the uncertainty related to this proceeding. The recent rate case settlement, which the NYPSC approved on September 16, 2010, includes a resolution of those issues as part of the overall settlement. The amount the Respondent recognized in 2009 is approximately the same as the amount included in the settlement. (See Note 11.)

Homer City: In June 2008 the Respondent received a letter from subsidiaries of Edison Mission Energy regarding a notice of violation (NOV) from the U. S. Environmental Protection Agency (EPA) claiming that certain modifications to the Homer City Electric Generation Station (Homer City) during the time it was owned by the Respondent and Pennsylvania Electric Company (Penelec) were done in violation of EPA's new source review (NSR) regulations. Homer City was sold in 1999 to Edison Mission Energy by the Respondent and Penelec. Edison Mission Energy asserts that it is entitled to indemnification for certain fines, penalties and costs arising out of the violations alleged in the NOV under the terms of the Asset Purchase Agreement for Homer City. That appears to be the same claim Edison Mission Energy made to the Respondent in October 2000. The Respondent continues to believe that the costs sought by Edison Mission Energy are not liabilities of the Respondent and therefore did not retain liability for those material claims.

In September 2008 the Respondent, Penelec and Edison Mission Energy met with the EPA for a required NOV conference. EPA indicated at the meeting that it seeks a system-wide NSR settlement covering Edison Mission Energy's entire generation fleet, including a number of plants in Illinois, and would require installation of scrubbers on Homer City Units 1 and 2 as part of the settlement. In April 2009 EPA sent Edison Mission Energy a settlement proposal that included those controls, along with specified emissions caps, operational controls, improvement projects and fines. To the Respondent's knowledge, Edison Mission Energy has not yet formally responded to EPA's proposal. While the EPA's settlement proposal substantially increases the potential value of the claim, the Respondent believes it has sound contractual defenses under the Asset Purchase Agreement. The Respondent estimates that its most likely cost exposure over the next several years will be primarily for legal defense costs and, potentially, a proportionate share of fines EPA may assess against Edison Mission Energy.

In connection with this matter, on January 6, 2011, the U. S. Department of Justice filed a lawsuit on behalf of the EPA in the U.S. District Court for the Western District of Pennsylvania against current and former owners and operators of Homer City. The Respondent and Penelec are named in the suit, along with EME Homer City Generation, the current operator, and eight limited liability companies who own the plant by virtue of a sale and leaseback refinancing that occurred in 2001. The Respondent believes it has a number of sound defenses to the claims included in the lawsuit, including that the statute of limitations and equitable principles prohibit EPA from forcing the Respondent to pay for costly improvements to a plant it has not owned or operated in over 10 years. The Respondent cannot predict the nature or amounts of any potential fines or penalties.

Nonutility generator power purchase contracts: The Respondent expensed approximately \$13 million for NUG power in 2010 and \$129 million in 2009. The Respondent estimates that its NUG power purchases will total \$55 million for 2011 through 2015.

Nuclear entitlement power purchase contracts: In connection with the sale of the Nine Mile Point 2 nuclear generating station in 2001, including the Respondent's 18% interest, the Respondent entered into a 10-year entitlement contract under which the Respondent purchases electricity at a fixed contract price. The Respondent expensed approximately \$52 million for nuclear entitlement power in 2010 and \$56 million in 2009. The Respondent estimates that its nuclear entitlement power purchases will total \$53 million in 2011.

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Note 7. Environmental Liability

From time to time environmental laws, regulations and compliance programs may require changes in the Respondent's operations and facilities and may increase the cost of electric and natural gas service.

The EPA and the New York State Department of Environmental Conservation (NYSDEC), as appropriate, have notified the Respondent that it is among the potentially responsible parties who may be liable for costs incurred to remediate certain hazardous substances at 11 waste sites. The 11 sites do not include sites where gas was manufactured in the past, which are discussed below. With respect to the 11 sites, 9 sites are included in the New York State Registry of Inactive Hazardous Waste Disposal Sites and four of the sites are also included on the National Priorities list.

Any liability may be joint and several for certain of those sites. The Respondent recorded an estimated liability of less than \$20 thousand at December 31, 2010, related to one of the 11 sites. The Respondent has paid remediation costs related to the remaining 10 sites, and do not expect to incur any additional liability. The ultimate cost to remediate the sites may be significantly more than the accrued amount. Factors

The EPA and the New York State Department of Environmental Conservation (NYSDEC), as appropriate, have notified the Respondent that it is among the potentially responsible parties who may be liable for costs incurred to remediate certain hazardous substances at 11 waste sites. The 11 sites do not include sites where gas was manufactured in the past, which are discussed below. With respect to the 11 sites, 9 sites are included in the New York State Registry of Inactive Hazardous Waste Disposal Sites and four of the sites are also included on the National Priorities list.

Any liability may be joint and several for certain of those sites. The Respondent recorded an estimated liability of less than \$20 thousand at December 31, 2010, related to one of the 11 sites. The Respondent has paid remediation costs related to the remaining 10 sites, and do not expect to incur any additional liability. The ultimate cost to remediate the sites may be significantly more than the accrued amount. Factors affecting the estimated remediation amount include the remedial action plan selected, the extent of site contamination and the portion attributed to the Respondent.

The Respondent has a program to investigate and perform necessary remediation at its 39 sites where gas was manufactured in the past. In 1994 and 1996 the Respondent entered into orders on consent with the NYSDEC. Those orders require the Respondent to investigate and, where necessary, remediate 36 of its 39 sites. Eight sites are included in the New York State Registry.

The Respondent's estimate for all costs related to investigation and remediation of the 39 sites ranges from \$127 million to \$229 million at December 31, 2010. That estimate is based on both known and potential site conditions and multiple remediation alternatives for each of the sites. The estimate could change materially based on facts and circumstances derived from site investigations, changes in required remedial action, changes in technology relating to remedial alternatives and changes to current laws and regulations.

The liability to investigate and perform remediation, as necessary, at the known inactive gas manufacturing sites was \$127 million at December 31, 2010, and \$129 million at December 31, 2009. The Respondent recorded a corresponding regulatory asset, net of insurance recoveries, because it expects to recover the net costs in rates.

The Respondent's environmental liability accrual has been established on an undiscounted basis. The Respondent received insurance settlements which it accounted for as reductions in its related regulatory asset.

Note 8. Accounting for Derivative Instruments and Hedging Activities

The Respondent is exposed to certain risks relating to its ongoing business operations. The primary risks the Respondent manages by using derivative instruments is commodity price risk. In accordance with the accounting requirements concerning derivative instruments and hedging activities, the Respondent recognizes all derivative instruments as either assets or liabilities at fair value on the Respondent's balance sheet.

The financial instruments the Respondent holds or issues are not for trading or speculative purposes.

Commodity price risk: Commodity price risk, due to volatility experienced in the wholesale energy markets, is a significant issue for the electric and natural gas utility industries. The Respondent manages this risk through a combination of regulatory mechanisms, such as the pass-through of the market price of electricity and natural gas to customers, and through comprehensive risk management processes. Those measures mitigate the Respondent's commodity price exposure, but do not completely eliminate it. Owned electric generation and long-term supply contracts reduce the Respondent's exposure to market fluctuations.

The Respondent has electricity commodity purchases and sales contracts for both capacity and energy (physical contracts) that have been designated and qualify for the normal purchases and normal sales exception in the accounting requirements concerning derivative instruments and hedging activities.

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Effective January 1, 2010, the Respondent will no longer offer fixed price service to its electric customers. The Respondent currently has a nonbypassable wires charge adjustment that allows it to pass through rates any changes in the market price of electricity. The Respondent uses electricity contracts, both physical and financial, to manage fluctuations in electricity commodity prices in order to provide price stability to customers. The Respondent includes the cost or benefit of those contracts in the amount expensed for electricity purchased when the related electricity is sold. The Respondent records changes in the fair value of electric hedge contracts to derivative assets and/or liabilities with an offset to regulatory assets and/or regulatory liabilities in accordance with the requirements concerning accounting for regulated operations. At December 31, 2010, the gain recognized in regulatory liabilities was \$1.1 million for electricity derivatives. For the year ended December 31, the gain (loss) reclassified from regulatory assets into income, which is included in electricity purchased, was \$5.6 million for 2010 and \$(6.9) million for 2009.

The Respondent has a purchased gas adjustment clause that allows it to recover through rates any changes in the market price of purchased natural gas, substantially eliminating its exposure to natural gas price risk. The Respondent uses natural gas futures and forwards to manage fluctuations in natural gas commodity prices in order to provide price stability to customers. The Respondent includes the cost or benefit of natural gas futures and forwards in the commodity cost that is passed on to customers when the related sales commitments are fulfilled. The Respondent records changes in the fair value of natural gas hedge contracts to derivative assets and/or liabilities with an offset to regulatory assets and/or regulatory liabilities in accordance with the requirements concerning accounting for regulated operations. At December 31, 2010, the gain (loss) recognized in regulatory assets was \$5.4 million for natural gas hedges. For the year ended December 31, the loss reclassified

the gain (loss) reclassified from regulatory assets into income, which is included in electricity purchased, was \$5.6 million for 2010 and \$(6.9) million for 2009.

The Respondent has a purchased gas adjustment clause that allows it to recover through rates any changes in the market price of purchased natural gas, substantially eliminating its exposure to natural gas price risk. The Respondent uses natural gas futures and forwards to manage fluctuations in natural gas commodity prices in order to provide price stability to customers. The Respondent includes the cost or benefit of natural gas futures and forwards in the commodity cost that is passed on to customers when the related sales commitments are fulfilled. The Respondent records changes in the fair value of natural gas hedge contracts to derivative assets and/or liabilities with an offset to regulatory assets and/or regulatory liabilities in accordance with the requirements concerning accounting for regulated operations. At December 31, 2010, the gain (loss) recognized in regulatory assets was \$5.4 million for natural gas hedges. For the year ended December 31, the loss reclassified from regulatory assets into income, which is included in natural gas purchased, was \$8.9 million for 2010 and \$34.9 million for 2009.

The Respondent's derivative volumes by commodity type that are expected to settle each year are:

	Electricity Contracts	Natural Gas Contracts	Other Fuel Contracts
Year to settle	Financial MwHs	Financial Dths	Financial Gals
As of December 31, 2010			
2011	2,103,125	7,320,000	795,000
2012	1,081,450	540,000	-
As of December 31, 2009			
2010	578,600	7,030,000	1,555,700
2011	-	620,000	-

The location and amounts of derivative fair values in the balance sheet are:

	Asset Derivatives		Liability Derivatives	
	Balance Sheet Location	Fair Value	Balance Sheet Location	Fair Value
As of December 31, (Thousands)				
Derivatives designated as hedging instruments				
2010				
Commodity contracts:				
Electricity derivatives:				
Current	Current assets	\$1,431	Current liabilities	-
Long-term	Other assets	-	Other liabilities	\$369
Natural gas derivatives				
Current	Current assets	-	Current liabilities	5,375
Long-term	Other assets	18	Other liabilities	-
Other contracts	Current assets	73	Current liabilities	-
Total		\$1,522		\$5,744
2009				
Commodity contracts:				
Electricity derivatives:				
Current	Current assets	-	Current liabilities	\$107
Natural gas derivatives				
Current	Current assets	-	Current liabilities	3,941
Long-term	Other assets	-	Other liabilities	130
Other contracts	Current assets	\$203	Current liabilities	-
Total		\$203		\$4,178

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The effect of hedging instruments on other comprehensive income (OCI) and income was:

Year Ended December 31,	Gain (Loss) Recognized in OCI on Derivatives	Location of Gain (Loss) Reclassified from Accumulated OCI into Income	Gain (Loss) Reclassified from Accumulated OCI into Income	Location of Gain (Loss) Recognized in Income on Derivatives	Gain (Loss) Recognized in Income on Derivatives
Derivatives in Cash Flow Hedging Relationships	Effective Portion (1)	Effective Portion (1)		Ineffective Portion and Amount Excluded from Effectiveness Testing (2)	
(Thousands)					
2010					
Interest rate contracts	-	Interest expense	\$(1,092)	Interest expense	-
Commodity contracts:					
Electricity derivatives	-	Electricity purchased	-	Other (Income)/ Other Deductions	-

Derivatives in Cash Flow Hedging Relationships	Effective Portion (1)	Effective Portion (1)	Amount Excluded from Effectiveness Testing (2)
(Thousands)			
2010			
Interest rate contracts	-	Interest expense \$(1,092)	Interest expense -
Commodity contracts:			
Electricity derivatives	-	Electricity purchased -	Other (Income)/ Other Deductions -
Other	\$81	Other operating expenses 48	-
Total	\$81	\$(1,044)	-
2009			
Commodity contracts:			
Electricity derivatives	\$29,620	Electricity purchased \$(34,590)	Other (Income)/ Other Deductions \$104
Other	(768)	Other operating expenses (1,808)	-
Total	\$28,852	\$(36,398)	\$104

(1) Changes in OCI are reported in after-tax dollars.

(2) Ineffective portion of long-term power supply contracts that are designated as cash flow hedges.

The amounts in OCI related to previously settled forward starting swaps, after tax and accumulated amortization, as of December 31, 2010, is a net loss of \$7.8 million as compared to a net loss of \$8.9 million as of December 31, 2009.

As of December 31, 2010, the maximum length of time over which the Respondent is hedging its exposure to the variability in future cash flows for forecasted energy transactions was 22 months – through October 2012.

The Respondent faces risks related to counterparty performance on hedging contracts due to counterparty credit default. The Respondent has developed a matrix of unsecured credit thresholds that are dependent on a counterparty's or the counterparty guarantor's applicable credit rating (normally Moody's or S&P). When the Respondent's exposure to risk for a counterparty exceeds the unsecured credit threshold, the counterparty is required to post additional collateral or it will no longer transact with the counterparty until the exposure drops below the unsecured credit threshold.

The Respondent has various master netting arrangements in the form of multiple contracts with various single counterparties that are subject to contractual agreements that provide for the net settlement of all contracts through a single payment. Those arrangements reduce the Respondent's exposure to a counterparty in the event of default on or termination of any one contract. For financial statement presentation, the Respondent does not offset fair value amounts recognized for derivative instruments and fair value amounts recognized for the right to reclaim or the obligation to return cash collateral arising from derivative instruments executed with the same counterparty under a master netting arrangements.

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Certain of the Respondent's derivative instruments contain provisions that require the Respondent to maintain on its debt an investment grade credit rating from each of the major credit rating agencies. If the Respondent's debt were to fall below investment grade, it would be in violation of those provisions, and the counterparties to the derivative instruments could request immediate payment or demand immediate and ongoing full overnight collateralization on derivative instruments in net liability positions. The aggregate fair value of all derivative instruments with credit-risk-related contingent features that are in a liability position on December 31, 2010, is \$5.8 million for which the Respondent has posted collateral of \$11 million in the normal course of business. If the credit-risk-related contingent features underlying those agreements were triggered on December 31, 2010, the Respondent would receive a refund of \$5.2 million of collateral from its counterparties.

Note 9. Fair Value of Financial Instruments and Fair Value Measurements

The carrying amounts and estimated fair values of the Respondent's financial instruments are shown in the following table.

December 31,	2010		2009	
	Carrying Amount	Estimated Fair Value	Carrying Amount	Estimated Fair Value
(Thousands)				
Pollution control notes, fixed	\$315,000	\$310,202	\$302,000	\$299,641
Pollution control notes, variable	\$100,200	\$100,200	\$188,725	\$188,725
Various long-term debt	\$600,000	\$600,659	\$600,000	\$591,172

December 31,	2010	2009		
	Carrying Amount	Estimated Fair Value	Carrying Amount	Estimated Fair Value
(Thousands)				
Pollution control notes, fixed	\$315,000	\$310,202	\$302,000	\$299,641
Pollution control notes, variable	\$100,200	\$100,200	\$188,725	\$188,725
Various long-term debt	\$600,000	\$600,659	\$600,000	\$591,172

The carrying amounts for cash and cash equivalents, accounts receivable and notes payable approximate their estimated fair values.

The Respondent values all fixed rate long-term debt, taxable or tax-exempt, by assigning a market-based yield for each security and then deriving the price from the yield. Market-based yields are determined by observing secondary market trading levels for debt of similar maturity, rating, tax and structural characteristics. The Respondent values all variable rate debt at par as it approximates fair value.

Assets and liabilities measured at fair value on a recurring basis

Description	Fair Value Measurements at December 31, Using			
	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
(Thousands)				
2010				
Assets				
Noncurrent investments available for sale, primarily money market funds	\$11,498	\$11,498	-	-
Derivatives				
Commodity contracts:				
Electricity	1,431	1,431	-	-
Natural gas	18	18	-	-
Other	73	-	-	\$73
Total	\$13,020	\$12,947	-	\$73
Liabilities				
Derivatives				
Commodity contracts:				
Electricity	\$369	\$369	-	-
Natural gas	5,375	5,375	-	-
Total	\$5,744	\$5,744	-	-
2009				
Assets				
Noncurrent investments available for sale, primarily money market funds	\$15,715	\$15,715	-	-
Derivatives	203	-	-	\$203
Total	\$15,918	\$15,715	-	\$203
Liabilities				

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Derivatives				
Commodity contracts:				
Electricity	\$107	-	-	\$107
Natural gas	4,071	\$4,071	-	-
Total	\$4,178	\$4,071	-	\$107

The Respondent has no significant transfers to or from Level 1 and 2 during the year ended December 31, 2010. The Respondent's policy is to recognize transfers in and out as of the actual date of the event or change in circumstances that causes a transfer, if any.

Valuation techniques: The Respondent measures the fair value of its noncurrent investments available for sale, using quoted market prices in active markets for identical assets and includes the measurements in Level 1. The investments primarily consist of money market funds.

The Respondent determines the fair value of its various derivative assets and liabilities utilizing market approach valuation techniques:

- The Respondent enters into electric energy derivative contracts to hedge the forecasted purchases required to serve its electric load obligations. The Respondent hedges its electric load obligations using derivative contracts that are settled based upon Locational Based Marginal Pricing published by the NYISO. In December 2009 the Respondent began to hedge all of its electric load obligations in a NYISO location where an active market exists. The forward market prices used to value the Respondent's open electric energy derivative contracts as of December 31, 2010, were readily available with no adjustment required and the Respondent includes the fair values in Level 1. Prior to December 31, 2009, the Respondent entered into hedges for some NYISO locations where forward market price quotes were not actively traded and not readily available outright from market dealers. The Respondent derived forward market prices for those locations based on the historical relationship of prices in those locations to prices in locations where an active market exists. The resulting value represented the derived forward market price for each location, which the Respondent used to value the open derivative contracts. Because the Respondent adjusted the quoted market prices for its own load characteristics during 2009 the Respondent included the fair values in Level 3.

Marginal Function published by the NYISO. In December 2009 the Respondent began to hedge all of its electric load obligations in a NYISO location where an active market exists. The forward market prices used to value the Respondent's open electric energy derivative contracts as of December 31, 2010, were readily available with no adjustment required and the Respondent includes the fair values in Level 1. Prior to December 31, 2009, the Respondent entered into hedges for some NYISO locations where forward market price quotes were not actively traded and not readily available outright from market dealers. The Respondent derived forward market prices for those locations based on the historical relationship of prices in those locations to prices in locations where an active market exists. The resulting value represented the derived forward market price for each location, which the Respondent used to value the open derivative contracts. Because the Respondent adjusted the quoted market prices for its own load characteristics during 2009 the Respondent included the fair values in Level 3.

- The Respondent enters into natural gas derivative contracts to hedge the forecasted purchases required to serve its natural gas load obligations. The forward market prices used to value the Respondent's open natural gas derivative contracts are exchange-based prices for the identical derivative contracts traded actively on the New York Mercantile Exchange. Because the Respondent uses prices quoted in an active market, the Respondent includes those fair value measurements in Level 1.

Instruments measured at fair value on a recurring basis using significant unobservable inputs

Year ended December 31, (Thousands)	Fair Value Measurements Using Significant Unobservable Inputs (Level 3)	
	Derivatives, Net	
	2010	2009
Beginning balance	\$96	\$(14,285)
Total gains (losses) (realized/unrealized)		
Included in earnings	(48)	44,428
Included in other comprehensive income	(81)	(36,987)
Included in regulatory liabilities	-	6,940
Transfer out of Level 3	106	
Ending balance	\$73	\$96
Total gains for the period included in earnings attributable to the change in unrealized gains (losses) relating to instruments still held at December 31	\$73	\$90

The gains and losses included in earnings for the periods (above), which are reported the various categories indicated are:

(Thousands)	Electricity purchased	Other operating expense	Other Income
Total gains (losses) included in earnings for year ended December 31,			
2010	-	\$(48)	-
2009	\$42,620	\$1,718	\$90

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Note 10. Accumulated Other Comprehensive Income (Loss)

	Balance January 1, 2009	2009 Change	Balance December 31, 2009	2010 Change	Balance December 31, 2010
(Thousands)					
Amortization of pension cost for nonqualified plans, net of income tax benefit (expense) of \$540 for 2009 and \$(310) for 2010	\$(2,019)	\$(824)	\$(2,843)	\$472	\$(2,371)
Unrealized gains (losses) on derivatives qualified as hedges:					
Unrealized (losses) gains during period on derivatives qualified as hedges, net of income tax benefit (expense) of \$11,430 for 2009 and \$(14,186) for 2010		(17,422)		21,623	
Reclassification adjustment for losses (gains) included in net income, net of income tax (benefit) expense of \$(14,419) for 2009 and \$14,237 for 2010		21,979		(21,702)	
Net unrecognized gains on settled cash flow treasury hedges, net of income tax (expense) of \$(433) for 2009 and 2010		660		660	
Net unrealized (losses) gains on derivatives qualified as hedges	(10,468)	5,217	(5,251)	581	(4,670)
Accumulated Other Comprehensive					

losses (gains) included in net income, net of income tax (benefit) expense of \$(14,419) for 2009 and \$14,237 for 2010	21,979	(21,702)		
Net unrecognized gains on settled cash flow treasury hedges, net of income tax (expense) of \$(433) for 2009 and 2010	660	660		
Net unrealized (losses) gains on derivatives qualified as hedges	(10,468)	5,217	(5,251)	581
				(4,670)
Accumulated Other Comprehensive (Loss) Income	\$(12,487)	\$4,393	\$(8,094)	\$1,053
				\$(7,041)

Note 11. Regulatory Proceedings

In September 2009 the Respondent filed rate cases with the NYPSC requesting approval to increase the rates the Respondent charges to deliver electricity and natural gas by a total of \$233 million. The rate filings requested an allowed rate of return on equity (ROE) of 11.43% applied to an equity ratio of 48%.

On September 16, 2010, the NYPSC approved a new rate plan for the Respondent's electric and natural gas service effective August 26, 2010, through December 31, 2013. Major provisions of the plan include:

- Approximate delivery rate increases as follows (in millions of dollars):

Rate year ending August 31,	Electric	Natural Gas
2011	\$16.4 (2.5%)	\$9.9 (6.0%)
2012	\$27.8 (4.2%)	\$10.3 (5.8%)
2013	\$29.3 (4.3%)	\$10.5 (5.6%)

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- The delivery rate increases were moderated and levelized through the use of \$185 million in positive benefits adjustments (PBAs), including \$20 million of carrying costs, that were required and set aside for the benefit of ratepayers when Iberdrola, S.A. acquired the Respondent in 2008. The PBAs will be utilized as follows: in September 2010 a one-time write-off of \$57.4 million, which is offset by an equal write-off of deferred storm costs; amortizations during the rate years ended August 31 of: \$59.3 million in 2011, \$39.0 million in 2012, \$13.1 million in 2013; and \$3.9 million in the four months ended December 31, 2013. The balance of \$12.3 million will be utilized at a later time.
- Rates were set to allow for the recovery, over the 40 months of the rate plan, of regulatory assets of \$23.4 million net of regulatory liabilities.
- The recovery in rates includes \$25.6 million for the cost to achieve efficiency initiatives through workforce initiatives. (See Note 1) The rate increases were moderated with \$16.8 million in annual net savings from workforce reduction and related labor cost-cutting initiatives, and were further moderated by a one percent annual productivity adjustment.
- To resolve a number of disputed items related to the annual compliance filings, including the calculation of earnings sharing accruals, the Respondent reduced its environmental reserve by \$23 million and its deferred storm costs by \$4 million, the Respondent will add \$6 million to the Asset Sale Gain Account, the Respondent agreed to absorb \$8.1 million of outstanding hedge losses, and the Respondent wrote off \$1.8 million of its investment in Integrated Back Office and Work Management Systems software. In December 2009 the Respondent established a reserve of \$30 million for that contingency, which was reversed as a result of the rate decision.
- The revenue requirements are based on a 10% allowed ROE applied to an equity ratio of 48 percent. Beginning in 2011, if earnings exceed the allowed return, a tiered ESM will capture a portion of the excess for the benefit of ratepayers. The ESM is subject to specified downward adjustments if the Respondent fails to meet certain reliability and customer service measures.
- Key components of the rate plan include electric reliability performance mechanisms, natural gas safety performance measures, customer service quality metrics and targets, and electric distribution vegetation management programs that establish threshold performance targets. There will be downward revenue adjustments if the Respondent fails to meet the targets.
- Low-income program budgets have been increased to approximately \$12.3 million. All home energy assistance program recipients will be eligible for the program.
- New revenue decoupling mechanisms (RDMs), intended to remove company disincentives to promote increased energy efficiency were established. Under the RDMs, electric revenues are based on revenue per customer class rather than billed revenue, while natural gas revenues are based on revenue per customer. Any shortfalls (excesses) between billed revenues and allowed revenues will be accrued for future recovery (refund).

Under the merger order prescribed by the NYPSC, the Respondent's customers were to receive \$165 million in PBAs. Those benefits were to

- There will be downward revenue adjustments if the Respondent fails to meet the targets.
- Low-income program budgets have been increased to approximately \$12.3 million. All home energy assistance program recipients will be eligible for the program.
- New revenue decoupling mechanisms (RDMs), intended to remove company disincentives to promote increased energy efficiency were established. Under the RDMs, electric revenues are based on revenue per customer class rather than billed revenue, while natural gas revenues are based on revenue per customer. Any shortfalls (excesses) between billed revenues and allowed revenues will be accrued for future recovery (refund).

Under the merger order prescribed by the NYPSC, the Respondent's customers were to receive \$165 million in PBAs. Those benefits were to be used, over time, to either reduce rates or moderate requested rate increases. Conditions were also established to ensure that ratepayers receive a portion of any added benefits associated with synergy savings and efficiency gains produced by the transaction. The Respondent recorded the PBAs in September 2008, in accordance with the merger order, as a regulatory liability with an offsetting charge to income, and accrued a carrying cost at the pretax rate allowed by the NYPSC until used for the benefit of customers. Carrying costs, which are included in interest expense, were \$9 million in 2010 and \$10 million in 2009.

As part of the new rate plan, the Respondent offsets the PBAs and other regulatory liabilities against certain regulatory assets. In addition, the Respondent established a regulatory asset to allow recovery of the special termination benefits, severance and other costs associated with workforce initiatives (see Note 1), and wrote off some undepreciated fixed assets and reversed a reserve established in December 2009. The effects on net income of the various adjustments to regulatory assets and regulatory liabilities are:

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Description (Millions)	Income Statement Line Item	Increase (Decrease) in Net Income
Elimination of annual compliance filing reserve regulatory liability	Electric operating revenue	\$30.0
Interim period adjustment	Electric operating revenue	0.9
	Total Electric Operating Revenue	30.9
Elimination of PBA regulatory liability	Other operating expenses	57.4
Elimination of storm costs regulatory assets	Maintenance	(62.1)
Elimination of environmental reserve regulatory asset	Other operating expenses	(23.0)
Establishment of cost to achieve efficiency regulatory asset*	Other operating expenses	26.0
Property, plant and equipment	Depreciation and amortization	(1.9)
	Total Operating Expenses	(3.6)
	Income Before Income Taxes	27.3
Income tax effect	Income Taxes	(10.8)
	Net Income	\$16.5

*Relates to the recovery of special termination benefit costs (see Note 1).

Beginning on August 26, 2010, the Respondent will amortize \$15.2 million per year of a theoretical excess depreciation reserve of \$303.9 million. The amortization amount reflects a 20-year amortization period. Theoretical excess depreciation is the difference between actual accumulated depreciation taken to date and a theoretical reserve. The actual accumulated depreciation is the result of depreciation rates allowed in prior rate orders based on estimates of useful lives and net salvage values as determined in those cases. The theoretical reserve is the amount that would have accumulated if the depreciation rates in the new rate plan had been in place for the entire useful lives of the affected assets. Differences between the actual reserve and the theoretical reserve are normal aspects of utility ratemaking. The usual treatment is to flow any excess or deficiency back as an adjustment to depreciation expense over the remaining life of the property. However, in accordance with the new rate plan, the Respondent will moderate electric rates by recording the theoretical reserve amortization as a debit to accumulated depreciation and a credit to other revenues, and normalize the amortization from a tax perspective.

Note 12. Retirement Benefits

allowed in prior rate orders based on estimates of useful lives and net salvage values as determined in those cases. The theoretical reserve is the amount that would have accumulated if the depreciation rates in the new rate plan had been in place for the entire useful lives of the affected assets. Differences between the actual reserve and the theoretical reserve are normal aspects of utility ratemaking. The usual treatment is to flow any excess or deficiency back as an adjustment to depreciation expense over the remaining life of the property. However, in accordance with the new rate plan, the Respondent will moderate electric rates by recording the theoretical reserve amortization as a debit to accumulated depreciation and a credit to other revenues, and normalize the amortization from a tax perspective.

Note 12. Retirement Benefits

The Respondent has funded noncontributory defined benefit pension plans that cover substantially all of its employees. The plans provide defined benefits based on years of service and final average salary. The Respondent also has other postretirement health care benefit plans covering substantially all of its employees. The health care plans are contributory with participants' contributions adjusted annually.

Obligations and funded status:	Pension Benefits		Postretirement Benefits	
	2010	2009	2010	2009
(Thousands)				
Change in benefit obligation				
Benefit obligation at January 1	\$1,270,761	\$1,215,020	\$260,795	\$242,206
Service cost	18,049	17,324	2,848	2,489
Interest cost	72,625	72,975	13,870	14,329
Plan participants' contributions	-	-	5,756	4,098
Plan amendments	7,819	-	-	-
Actuarial loss	118,244	38,397	1,631	18,713
Special termination benefits	20,379	-	-	-
Benefits paid	(87,307)	(72,955)	(26,995)	(22,822)
Federal subsidy on benefits paid	-	-	1,779	1,782
Benefit obligation at December 31	\$1,420,570	\$1,270,761	\$259,684	\$260,795
Change in plan assets				
Fair value of plan assets at January 1	\$1,415,123	\$1,242,052	\$102,176	\$81,856
Actual return on plan assets	180,090	246,026	14,020	20,320
Benefits paid	(87,307)	(72,955)	-	-
Fair value of plan assets at December 31	\$1,507,906	\$1,415,123	\$116,196	\$102,176
Funded status	\$87,336	\$144,362	\$(143,488)	\$(158,619)

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Amounts recognized on the balance sheet	Pension Benefits		Postretirement Benefits	
December 31,	2010	2009	2010	2009
(Thousands)				
Noncurrent assets	\$87,336	\$144,362	-	-
Noncurrent liabilities	-	-	\$(143,488)	\$(158,619)
	\$87,336	\$144,362	\$(143,488)	\$(158,619)

A VERP was offered in the electric company plan during 2010, resulting in one-time charges for special termination benefits. The Respondent extended a retirement supplement, effective July 1, 2010, applicable to union employees who retire after age 59 between July 1, 2010, and June 30, 2015; the supplement was first effective July 1, 2005, and applied to retirements between July 1, 2005, and June 30, 2010.

The Respondent is allowed to defer as regulatory assets or regulatory liabilities items that would otherwise be recorded in accumulated other comprehensive income pursuant to the accounting requirements concerning defined benefit pension and other postretirement plans. Amounts recognized as regulatory assets or regulatory liabilities consist of:

	Pension Benefits		Postretirement Benefits	
December 31,	2010	2009	2010	2009
(Thousands)				
Net loss	\$530,923	\$508,803	\$9,289	\$20,763
Prior service cost (credit)	\$25,736	\$20,502	\$(4)	\$(4,398)
Transition obligation	-	-	\$13,600	\$20,400

The Respondent's accumulated benefit obligation for all defined benefit pension plans at December 31 was \$1.3 billion for 2010 and \$1.2 billion for 2009.

Components of net periodic benefit cost and other amounts recognized in regulatory assets and regulatory liabilities:

Year Ended December 31,	Pension Benefits		Postretirement Benefits	
(Thousands)	2010	2009	2010	2009
Net periodic benefit cost				
Service cost	\$18,049	\$17,324	\$2,848	\$2,489
Interest cost	72,625	72,975	13,870	14,329
Expected return on plan assets	(136,249)	(138,383)	(4,904)	(3,929)
Special termination benefits	20,379	-	-	-

Components of net periodic benefit cost and other amounts recognized in regulatory assets and regulatory liabilities:

Year Ended December 31,	Pension Benefits		Postretirement Benefits	
	2010	2009	2010	2009
(Thousands)				
Net periodic benefit cost				
Service cost	\$18,049	\$17,324	\$2,848	\$2,489
Interest cost	72,625	72,975	13,870	14,329
Expected return on plan assets	(136,249)	(138,383)	(4,904)	(3,929)
Special termination benefits	20,379	-	-	-
Amortization of prior service cost (benefit)	2,585	2,800	(4,394)	(6,157)
Amortization of net loss	52,283	30,355	3,989	5,356
Amortization of transition obligation	-	-	6,800	6,800
Net periodic benefit cost (income)	\$29,672	\$(14,929)	\$18,209	\$18,888
Other changes in plan assets and benefit obligations recognized in regulatory assets and regulatory liabilities				
Net loss (gain)	\$74,403	\$(69,247)	\$(7,484)	\$2,322
Amortization of net (loss)	(52,283)	(30,355)	(3,989)	(5,356)
Amortization of prior service (cost) credit	(2,585)	(2,800)	4,394	6,157
Amortization of transition obligation	7,819	-	(6,800)	(6,800)
Total recognized in regulatory assets and regulatory liabilities	\$27,354	\$(102,402)	\$(13,879)	\$(3,677)
Total recognized in net periodic benefit cost and regulatory assets and regulatory liabilities	\$57,026	\$(117,331)	\$4,330	\$15,211

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The Respondent includes the net periodic benefit cost in other operating expenses. The net periodic benefit cost for postretirement benefits represents the amount expensed for providing health care benefits to retirees and their eligible dependents. The Respondent had no postretirement benefit costs deferred as of December 31, 2010 and 2009. The Respondent is amortizing over 20 years the transition obligation for postretirement benefits that resulted from its adoption in 1992 of the accounting requirements concerning employers' accounting for postretirement benefits other than pensions.

Amounts expected to be amortized from regulatory assets or regulatory liabilities into net periodic benefit cost for the fiscal year ended December 31, 2011

	Pension Benefits	Postretirement Benefits
(Thousands)		
Estimated net loss	\$70,375	\$6,101
Estimated prior service cost (benefit)	\$4,143	\$(2)
Estimated transition obligation	-	\$6,800

The Respondent expects that no pension benefit or postretirement benefit plan assets will be returned to the Respondent during the fiscal year ended December 31, 2011.

Weighted-average assumptions used to determine benefit obligations at December 31,

	Pension Benefits		Postretirement Benefits	
	2010	2009	2010	2009
Discount rate	5.00%	5.80%	5.00%	5.80%
Rate of compensation increase	4.00%	4.00%	N/A	N/A

As of December 31, 2010, the Respondent decreased its discount rate from 5.80% to 5.00%. The discount rate is the rate at which the benefit obligations could presently be effectively settled. The Respondent determined the discount rate developing a yield curve derived from a portfolio of high grade noncallable bonds that closely matches the duration of the expected cash flows of its benefit obligations.

Weighted-average assumptions used to determine net periodic benefit cost for the year ended December 31,

	Pension Benefits		Postretirement Benefits	
	2010	2009	2010	2009
Discount rate	5.80%	6.10%	5.80%	6.10%
Expected long-term return on plan assets	8.75%	8.75%	-	-
Expected long-term return on plan assets - nontaxable trust	-	-	8.00%	8.00%
Expected long-term return on plan assets - taxable trust	-	-	4.80%	4.80%

Weighted-average assumptions used to determine net periodic benefit cost for the year ended December 31,	Pension Benefits		Postretirement Benefits	
	2010	2009	2010	2009
Discount rate	5.80%	6.10%	5.80%	6.10%
Expected long-term return on plan assets	8.75%	8.75%	-	-
Expected long-term return on plan assets - nontaxable trust	-	-	8.00%	8.00%
Expected long-term return on plan assets - taxable trust	-	-	4.80%	4.80%
Rate of compensation increase	4.00%	4.00%	N/A	N/A

The Respondent developed its expected long-term rate of return on plan assets assumption based on a review of long-term historical returns for the major asset classes, the target asset allocations and the effect of rebalancing of plan assets discussed below. That analysis considered current capital market conditions and projected conditions. The Respondent amortizes unrecognized actuarial gains and losses over 10 years from the date they are incurred.

Assumed health care cost trend rates to determine benefit obligations at December 31

	2010	2009
Health care cost trend rate assumed for next year	7.80%	8.0%
Rate to which cost trend rate is assumed to decline (the ultimate trend rate)	4.5%	4.5%
Year that the rate reaches the ultimate trend rate	2028	2028

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Assumed health care cost trend rates have a significant effect on the amounts reported for the health care plans. A one-percentage-point change in assumed health care cost trend rates would have the following effects:

	1% Increase	1% Decrease
(Thousands)		
Effect on total of service and interest cost	\$304	\$(275)
Effect on postretirement benefit obligation	\$6,774	\$(6,044)

Plan assets: Iberdrola USA's pension benefits plan assets are held in a master trust providing for a single trustee/custodian, a uniform investment manager lineup, and an efficient, cost-effective means of allocating expenses and investment performance to each plan under the master trust. Iberdrola USA's primary investment objective is to ensure that current and future benefits obligations are adequately funded and with volatility commensurate with its tolerance for risk. Preservation of capital and achievement of sufficient total return to fund accrued and future benefits obligations are of highest concern. Iberdrola USA's primary means for achieving capital preservation is through diversification of the trust's investments while avoiding significant concentrations of risk in any one area of the securities markets. Within each asset group, further diversification is achieved through utilizing multiple asset managers and systematic allocation to various asset classes, providing broad exposure to different segments of the equity, fixed-income and alternative investment markets.

Iberdrola USA's asset allocation policy is the most important consideration in achieving its objective of superior investment returns while minimizing risk. Iberdrola USA has established a target asset allocation policy within allowable ranges for the pension benefits plan assets of 56% equity securities, 30% fixed income and 14% for all other types of investments. The target allocations within allowable ranges are further diversified into 28% large cap domestic equities, 7% medium and small cap domestic equities, 5% emerging markets, and 16% international equity securities. Fixed income investment targets and ranges are segregated into long dated corporate securities 17%, annuity contracts 5%, and 25 year zero coupon bonds 8%. All fixed income investments are in domestic securities. Other, alternative investment targets are 4% for real estate, and 10% for absolute return and strategic markets. Systematic rebalancing within the target ranges, should any asset categories drift outside their specified ranges, increases the probability that the annualized return on the investments will be enhanced, while realizing lower overall risk.

The fair values of Iberdrola USA consolidated pension benefits plan assets at December 31, 2010 and 2009, by asset category are shown in the following table. The Respondent's share of the total consolidated assets is approximately 70% for 2010 and 63% for 2009.

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Fair Value Measurements at December 31, Using				
Asset Category	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
2010				
Cash and cash equivalents	\$49,214	\$734	\$48,480	-
U.S. government securities	52,122	52,122	-	-
Common stocks	1,036,468	749,565	286,903	-
Registered investment companies	85,923	85,923	-	-
Corporate bonds	183,186	-	183,186	-
Preferred stocks	7,039	7,039	-	-
Common/collective trusts	351,408	-	76,476	\$274,932
Partnership/joint venture interests	96,624	-	-	96,624
Real estate investments	45,374	-	-	45,374
Other investments, principally annuity and fixed income	243,841	21,817	31,712	190,312
Total	\$2,151,199	\$917,200	\$626,757	\$607,242
2009				
Cash and cash equivalents	\$38,248	\$927	\$37,321	-
U.S. government securities	49,619	49,619	-	-
Common stocks	1,000,311	997,495	2,816	-
Registered investment companies	119,155	119,155	-	-
Corporate bonds	364,243	-	364,243	-
Preferred stocks	6,916	6,916	-	-
Common/collective trusts	358,201	-	62,557	\$295,644
Partnership/joint venture interests	93,269	-	-	93,269
Real estate investments	40,618	-	-	40,618
Other investments, principally annuity and fixed income	183,173	20,784	31,265	131,124
Total	\$2,253,753	\$1,194,896	\$498,202	\$560,655

Valuation techniques: Iberdrola USA values the pension benefits plan assets as follows:

- Cash and cash equivalents – Level 1: at cost, plus accrued interest, which approximates fair value. Level 2: proprietary cash associated with other investments, based on yields currently available on comparable securities of issuers with similar credit ratings.
- U.S. government securities, Common stocks and Registered investment companies - at the closing price reported in the active market in which the security is traded.
- Corporate bonds – based on yields currently available on comparable securities of issuers with similar credit ratings.

annuity and fixed income	183,173	20,784	31,263	131,124
Total	\$2,253,753	\$1,194,896	\$498,202	\$560,655

Valuation techniques: Iberdrola USA values the pension benefits plan assets as follows:

- Cash and cash equivalents – Level 1: at cost, plus accrued interest, which approximates fair value. Level 2: proprietary cash associated with other investments, based on yields currently available on comparable securities of issuers with similar credit ratings.
- U.S. government securities, Common stocks and Registered investment companies - at the closing price reported in the active market in which the security is traded.
- Corporate bonds – based on yields currently available on comparable securities of issuers with similar credit ratings.
- Preferred stocks – at the closing price reported in the active market in which the individual investment is traded.
- Common/collective trusts and Partnership/joint ventures – using the Net Asset Value (NAV) provided by the administrator of the fund. The NAV is based on the value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of shares outstanding. The NAV is classified as Level 2 if the plan has the ability to redeem the investment with the investee at NAV per share at the measurement date. Redemption restrictions or adjustments to NAV based on unobservable inputs result in the fair value measurement being classified as Level 3 if those inputs are significant to the overall fair value measurement.
- Real estate investments – based on a discounted cash flow approach that includes the projected future rental receipts, expenses and residual values because the highest and best use of the real estate from a market participant view is as rental property.

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- Other investments, principally annuity and fixed income - Level 1: at the closing price reported in the active market in which the individual investment is traded. Level 2: based on yields currently available on comparable securities of issuers with similar credit ratings. Level 3: when quoted prices are not available for identical or similar instruments, under a discounted cash flows approach that maximizes observable inputs such as current yields of similar instruments but includes adjustments for certain risks that may not be observable such as credit and liquidity risks.

Fair Value Measurements Using Significant Unobservable Inputs (Level 3)						
(Thousands)	Corporate Bonds	Common/Collective Trusts	Partnership/Joint Venture Interests	Real Estate Investments	Other Investments	Total
Balance, December 31, 2008	\$112	\$432,918	\$106,819	\$58,687	\$156,149	\$754,685
Actual return on plan assets:						
Relating to assets still held at the reporting date	-	2,557	2,565	-	-	5,122
Relating to assets sold during the year	-	112,364	3,869	(19,345)	-	96,888
Purchases, sales and settlements	(112)	(252,195)	(19,984)	1,276	(25,025)	(296,040)
Transfers into and/or out of Level 3	-	-	-	-	-	-
Balance, December 31, 2009	-	295,644	93,269	40,618	131,124	560,655
Actual return on plan assets:						
Relating to assets still held at the reporting date	-	4,678	-	-	110	4,788
Relating to assets sold during the year	-	41,218	3,207	4,163	510	49,098
Purchases, sales and settlements	-	(66,608)	148	593	58,568	(7,299)
Transfers into and/or out of Level 3	-	-	-	-	-	-
Balance, December 31, 2010	-	\$274,932	\$96,624	\$45,374	\$190,312	\$607,242

Iberdrola USA's postretirement benefits plan assets are held with two trustees in multiple voluntary employees' beneficiary association (VEBA) and 401(h) arrangements and are invested among and within various asset classes in order to achieve sufficient diversification in accordance with its risk tolerance. This is achieved for the postretirement benefits plan assets through the utilization of multiple institutional mutual and money market funds, providing exposure to different segments of the fixed income, equity and short-term cash markets. Approximately 12% of the postretirement benefits plan assets are invested in VEBA and 401(h) arrangements that are not subject to income taxes. The remainder is invested in arrangements subject to income taxes.

Iberdrola USA has established a target asset allocation policy within allowable ranges for its postretirement benefits plan assets of 56% equity securities, 37% fixed income and 7% for all other types of investments. The target allocations within allowable ranges are further diversified into 30% large cap domestic equities, 7% medium and small cap domestic equities, 13% international developed market and 6% emerging market equity securities. Fixed income investment targets and ranges are segregated into core fixed income at 30%, global high yield fixed income 4% and international developed market debt 3%. Other, alternative investment targets are 4% for real estate and 3% absolute return. Systematic

money market funds, providing exposure to different segments of the fixed income, equity and short-term cash markets. Approximately 12% of the postretirement benefits plan assets are invested in VEBA and 401(h) arrangements that are not subject to income taxes. The remainder is invested in arrangements subject to income taxes.

Iberdrola USA has established a target asset allocation policy within allowable ranges for its postretirement benefits plan assets of 56% equity securities, 37% fixed income and 7% for all other types of investments. The target allocations within allowable ranges are further diversified into 30% large cap domestic equities, 7% medium and small cap domestic equities, 13% international developed market and 6% emerging market equity securities. Fixed income investment targets and ranges are segregated into core fixed income at 30%, global high yield fixed income 4% and international developed market debt 3%. Other, alternative investment targets are 4% for real estate and 3% absolute return. Systematic rebalancing within target ranges, should any asset categories drift outside their specified ranges, increases the probability that the annualized return on the investments will be enhanced, while realizing lower overall risk.

The fair values of Iberdrola USA consolidated other postretirement benefits plan assets at December 31, 2010 and 2009, by asset category are shown in the following table. The Respondent's share of the total consolidated assets is approximately 79% for 2010 and 70% for 2009.

Name of Respondent New York State Electric & Gas Corporation	This Report is: (1) [] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
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NOTES TO FINANCIAL STATEMENTS (Continued)

Asset Category	Total	Fair Value Measurements at December 31, Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
(Thousands)				
2010				
Money market funds	\$7,907	\$7,907	-	-
Mutual funds, fixed	49,100	49,100	-	-
Mutual funds, equity	90,964	90,964	-	-
Other investments	27	27	-	-
Total	\$147,998	\$147,998	-	-
2009				
Money market funds	\$4,214	\$4,214	-	-
Mutual funds, fixed	51,061	51,061	-	-
Mutual funds, equity	82,089	82,089	-	-
Other investments	3,109	1,865	\$774	\$470
Total assets measured at fair value	\$140,473	\$139,229	\$774	\$470
Whole life insurance contract	5,836			
Total	\$146,309			

Valuation techniques: Iberdrola USA values its postretirement benefits plan assets as follows:

- Money market funds and Mutual funds, fixed and equity – based upon quoted market prices, which represent the NAV of the shares held.
- Other investments – these are primarily 401(h) investments that are an allocation of pension Master Trust investments.

The whole life insurance contract is presented at the contract value at December 31, 2009, which is not a fair value measurement.

Diversified equity securities did not include any Iberdrola common stock at December 31, 2010.

Cash Flows

Contributions: In accordance with its funding policy the Respondent makes annual contributions of not less than the minimum required by applicable regulations. The Respondent does not expect to contribute to its pension benefit plans in 2011 and expect to contribute \$21 million to its other postretirement benefit plans in 2011.

Estimated future benefit payments: The Respondent's expected benefit payments and expected Medicare Prescription Drug, Improvement and Modernization Act of 2003 (Medicare Act) subsidy receipts, which reflect expected future service, as appropriate, are:

(Thousands)	Pension Benefits	Postretirement Benefits	Medicare Act Subsidy Receipts
2011	\$86,587	\$23,576	\$2,228
2012	\$89,640	\$23,759	\$2,511
2013	\$91,925	\$23,941	\$2,757
2014	\$92,926	\$24,249	\$2,994

Estimated future benefit payments: The Respondent's expected benefit payments and expected Medicare Prescription Drug, Improvement and Modernization Act of 2003 (Medicare Act) subsidy receipts, which reflect expected future service, as appropriate, are:

	Pension Benefits	Postretirement Benefits	Medicare Act Subsidy Receipts
(Thousands)			
2011	\$86,587	\$23,576	\$2,228
2012	\$89,640	\$23,759	\$2,511
2013	\$91,925	\$23,941	\$2,757
2014	\$93,936	\$24,248	\$2,991
2015	\$95,507	\$24,406	\$3,200
2016- 2020	\$496,837	\$120,456	\$18,661

Name of Respondent New York State Electric & Gas Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
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NOTES TO FINANCIAL STATEMENTS (Continued)

Note 13. Sale of Seneca Lake Storage Facility

In January 2010 the Respondent entered into an agreement to sell its Seneca Lake Storage facility and related assets for \$65 million. The carrying amount of the facility assets is included within Utility Plant on the balance sheet and was approximately \$33 million at December 31, 2010, and December 31, 2009. The sale of the facility is contingent on receiving appropriate regulatory approvals from the NYPSC. The FERC issued an order on August 26, 2010, authorizing the parties to proceed with the transaction, subject to compliance requirements that the buyer must attend to but that should not delay the closing. The NYPSC issued an order on March 4, 2011, approving the transaction, but included several conditions in the order. The Respondent is unable to predict at this time when or if the closing will occur. Because current rates include recovery of depreciation on these assets, the Respondent is continuing to record depreciation expense for assets held for sale, included in Utility Plant. Depreciation expense for 2010 was \$1.5 million.

Name of Respondent New York State Electric & Gas Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmiss	Date of Report (Mo., Day, Yr.) 12/31/2010	Year of Report 12/31/2010
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION				
Line No.	Item (a)	Total (b)	Electric (c)	
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	\$3,900,581,837	\$2,896,672,954	
4	Property Under Capital Leases	2,083,664		
5	Plant Purchased or Sold	0		
6	Completed Construction not Classified	320,415,483	217,111,351	
7	Experimental Plant Unclassified	0		
8	TOTAL (Enter Total of lines 3 thru 7)	4,223,080,984	3,113,784,305	
9	Leased to Others	0		
10	Held for Future Use	1,327,628	1,327,628	
11	Construction Work in Progress	128,801,541	101,870,215	
12	Acquisition Adjustments	0		
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	4,353,210,153	3,216,982,148	
14	Accum. Prov. for Depr., Amort., & Depl.	2,128,832,958	1,696,232,712	
15	Net Utility Plant (Enter Total of line 13 less 14)	\$2,224,377,195	\$1,520,749,436	
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service			
18	Depreciation	\$2,002,867,258	\$1,632,163,208	
19	Amort. and Dep. of Producing Natural Gas Land and Land Rights	0		
20	Amort. of Underground Storage Land and Land Rights	0		
21	Amort. of Other Utility Plant	125,954,635	64,058,439	
22	TOTAL In Service (Enter Total of lines 18 thru 21)	2,128,821,893	1,696,221,647	
23	Leased to Others			
24	Depreciation	0		
25	Amortization and Depletion	0		
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)	0	0	
27	Held for Future Use			
28	Depreciation	11,065	11,065	
29	Amortization	0		
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)	11,065	11,065	
31	Abandonment of Leases (Natural Gas)	0		
32	Amort. of Plant Acquisition Adj.	0		
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31 and 32)	\$2,128,832,958	\$1,696,232,712	

Name of Respondent New York State Electric & Gas Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo., Day, Yr.) 12/31/2010	Year of Report 12/31/2010
SUMMARY OF UTILITY PLANT ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
\$767,100,211				\$236,808,672	3
2,083,664					4
					5
41,201,395				62,102,737	6
					7
810,385,270	0	0	0	298,911,409	8
					9
					10
1,074,133				25,857,193	11
					12
811,459,403	0	0	0	324,768,602	13
312,274,840	0	0	0	120,325,406	14
\$499,184,563	\$0	\$0	\$0	\$204,443,196	15
					16
					17
\$299,988,928				\$70,715,122	18
					19
					20
12,285,912				49,610,284	21
312,274,840	0	0	0	120,325,406	22
					23
					24
					25
0	0	0	0	0	26
					27
					28
					29
0	0	0	0	0	30
					31
					32
\$312,274,840	\$0	\$0	\$0	\$120,325,406	33

Name of Respondent New York State Electric & Gas Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo., Day, Yr.) 12/31/2010	Year of Report 12/31/2010
NUCLEAR FUEL MATERIALS (Accounts 120.1 through 120.6 and 157)				
1. Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.		2. If the nuclear fuel stock is obtained under leasing arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.		
Line No.	Description of Item (a)	Balance Beginning of Year (b)	Changes During Year Additions (c)	
1	Nuclear Fuel in process of Refinement, Conversion, Enrichment, & Fabrication (120.1)	None		
2	Fabrication			
3	Nuclear Materials			
4	Allowance for Funds Used during Construction			
5	(Other Overhead Construction Costs)			
6	SUBTOTAL (Enter Total of lines 2 thru 5)	0		
7	Nuclear Fuel Materials and Assemblies			
8	In Stock (120.2)			
9	In Reactor (120.3)			
10	SUBTOTAL (Enter Total of lines 8 thru 9)	0		
11	Spent Nuclear Fuel (120.4)			
12	Nuclear Fuel Under Capital Leases (120.6)			
13	(Less) Accum. Prov. for Amortization of Nuclear Fuel Assemblies (120.5)			
14	TOTAL Nuclear Fuel Stock (Enter Total of lines 6, 10, 11, and 12 less line 13)	\$0		
15	Estimated net Salvage Value of Nuclear Materials in line 9			
16	Estimated net Salvage Value of Nuclear Materials on line 11			
17	Estimated net Salvage Value of Nuclear Materials Chemical Processing			
18	Nuclear Materials held for Sale (157)			
19	Uranium			
20	Plutonium			
21	Other			
22	TOTAL Nuclear Materials held for Sale (Enter Total of lines 19, 20, and 21)	\$0		

Name of Respondent New York State Electric & Gas	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Year of Report Mo., Day, Yr.)	Date of Report 12/31/2010
NUCLEAR FUEL MATERIALS (Accounts 120.1 through 120.6 and 157) (Continued)			
Changes During Year		Balance End of Year	Line No.
Amortization (d)	Other Reductions (Explain in a footnote) (e)		
		\$0	1
		0	2
		0	3
		0	4
		0	5
		0	6
			7
		0	8
		0	9
		0	10
		0	11
		0	12
		0	13
		0	14
			15
			16
			17
		0	18
		0	19
		0	20
		0	21
		\$0	22

Name of Respondent New York State Electric & Gas Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr)	Year of Report 12/31/2010
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106)				
<p>1. Report below the original cost of electric plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified - Electric.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year unclassified retirements. Show in a footnote the account distributions of these tentative classifications in columns (c) and (d), including the</p>				
Line No.	Account (a)	Balance at Beginning of Year (b)	Addition (c)	
1	1. INTANGIBLE PLANT			
2	(301) Organization			
3	(302) Franchises and Consents	\$1,963,194	19,500	
4	(303) Miscellaneous Intangible Plant	19,420,107	4,782	
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	21,383,301	24,282	
6	2. PRODUCTION PLANT			
7	A. Steam Production Plant			
8	(310) Land and Land Rights			
9	(311) Structures and Improvements	527,097		
10	(312) Boiler Plant Equipment			
11	(313) Engines and Engine-Driven Generators			
12	(314) Turbogenerator Units			
13	(315) Accessory Electric Equipment			
14	(316) Misc. Power Plant Equipment			
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	527,097	0	
16	B. Nuclear Production Plant			
17	(320) Land and Land Rights			
18	(321) Structures and Improvements			
19	(322) Reactor Plant Equipment			
20	(323) Turbo generator Units			
21	(324) Accessory Electric Equipment			
22	(325) Misc. Power Plant Equipment			
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)	0	0	
24	C. Hydraulic Production Plant			
25	(330) Land and Land Rights	4,553,865		
26	(331) Structures and Improvements	13,897,779	203,909	
27	(332) Reservoirs, Dams, and Waterways	50,843,687	21,580	
28	(333) Water Wheels, Turbines, and Generators	45,792,342	4,845	
29	(334) Accessory Electric Equipment	7,074,234	824	
30	(335) Misc. Power Plant Equipment	1,447,855		
31	(336) Roads, Railroads, and Bridges	26,035		
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)	123,635,797	231,158	
33	D. Other Production Plant			
34	(340) Land and Land Rights	21,829		
35	(341) Structures and Improvements	38,232		
36	(342) Fuel Holders, Products, and Accessories	17,955		
37	(343) Prime Movers	146,865		
38	(344) Generators	51,516		
39	(345) Accessory Electric Equipment	117,751		

Name of Respondent New York State Electric & Gas	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr)	Year of Report 12/31/2010		
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
<p>reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.</p> <p>6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.</p> <p>7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.</p> <p>8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.</p>					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
			\$0	(301)	1
			1,982,694	(302)	2
			19,424,889	(303)	3
0	0	0	21,407,583		4
					5
					6
			0	(310)	7
			527,097	(311)	8
			0	(312)	9
			0	(313)	10
			0	(314)	11
			0	(315)	12
			0	(316)	13
0	0	0	527,097		14
					15
			0	(320)	16
			0	(321)	17
			0	(322)	18
			0	(323)	19
			0	(324)	20
			0	(325)	21
0	0	0	0		22
					23
			4,553,865	(330)	24
			14,101,688	(331)	25
			50,865,267	(332)	26
			45,797,187	(333)	27
			7,075,058	(334)	28
			1,447,855	(335)	29
			26,035	(336)	30
0	0	0	123,866,955		31
					32
			21,829	(340)	33
			38,232	(341)	34
			17,955	(342)	35
			146,865	(343)	36
			51,516	(344)	37
			117,751	(345)	38
					39

Name of Respondent New York State Electric & Gas Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr)	Year of Report 12/31/2010
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
40	(346) Misc. Power Plant Equipment			
41	TOTAL Other Production Plant (Enter Total of lines 34 thru 40)	394,148	0	
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, and 41)	124,557,042	231,158	
43	3. TRANSMISSION PLANT			
44	(350) Land and Land Rights	44,955,441	431,032	
45	(352) Structures and Improvements	8,324,888	6,937	
46	(353) Station Equipment	301,767,933	29,533,807	
47	(354) Towers and Fixtures	17,201,305	3,907,427	
48	(355) Poles and Fixtures	161,541,833	15,211,382	
49	(356) Overhead Conductors and Devices	157,674,091	26,824,067	
50	(357) Underground Conduit	2,209,167	227	
51	(358) Underground Conductors and Devices	6,650,739	(2,373)	
52	(359) Roads and Trails			
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	700,325,397	75,912,506	
54	4. DISTRIBUTION PLANT			
55	(360) Land and Land Rights	51,685,060	66,557	
56	(361) Structures and Improvements	4,304,189	187,515	
57	(362) Station Equipment	183,647,783	8,161,297	
58	(363) Storage Battery Equipment			
59	(364) Poles, Towers, and Fixtures	418,010,219	16,842,693	
60	(365) Overhead Conductors and Devices	425,848,629	8,095,140	
61	(366) Underground Conduit	23,232,697	344,799	
62	(367) Underground Conductors and Devices	128,640,110	1,435,377	
63	(368) Line Transformers	404,331,612	20,971,977	
64	(369) Services	151,812,676	1,996,596	
65	(370) Meters	101,827,238	1,614,246	
66	(371) Installations on Customer Premises			
67	(372) Leased Property on Customer Premises			
68	(373) Street Lighting and Signal Systems	43,266,171	952,910	
69	(374) Asset Retirement Costs for Distribution Plant	864,907		
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	1,937,471,291	60,669,107	
70	5. GENERAL PLANT			
71	(389) Land and Land Rights	6,714,708	941,409	
72	(390) Structures and Improvements	94,526,002	416,737	
73	(391) Office Furniture and Equipment	10,336,404		
74	(392) Transportation Equipment	43,867,064		
75	(393) Stores Equipment	726,739		
76	(394) Tools, Shop and Garage Equipment	5,829,293	8,865	
77	(395) Laboratory Equipment	7,193,552		
78	(396) Power Operated Equipment	20,414,705		
79	(397) Communication Equipment	9,126,815	9,018	
80	(398) Miscellaneous Equipment	2,804,722	(2,343)	
81	SUBTOTAL (Enter Total of lines 71 thru 80)	201,540,004	1,373,686	
82	(399) Other Tangible Property			
83	(399.1) Asset Retirement Costs for General Plant	861,265		
84	TOTAL General Plant (Enter Total of lines 81 and 82)	202,401,269	1,373,686	
85	TOTAL (Accounts 101 and 106) (lines 5,15,23,32,41,53,69,83)	2,986,138,300	138,210,739	
86	(102) Electric Plant Purchased (See Instr. 8)			
87	(Less) (102) Electric Plant Sold (See Instr. 8)			
88	(103) Experimental Plant Unclassified			
89	TOTAL Electric Plant in Service (Enter Total of lines 84 thru 87)	\$2,986,138,300	\$138,210,739	

Name of Respondent New York State Electric & Gas	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) 12/31/2010	Year of Report 12/31/2010	
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
			\$0	(346) 40
0	0	0	394,148	41
0	0	0	124,788,200	42
				43
			45,386,473	(350) 44
2,885			8,328,940	(352) 45
1,933,961			329,367,779	(353) 46
9,401			21,099,331	(354) 47
401,449			176,351,766	(355) 48
180,136			184,318,022	(356) 49
			2,209,394	(357) 50
			6,648,366	(358) 51
			0	(359) 52
2,527,832	0	0	773,710,071	53
				54
			51,751,617	(360) 55
			4,491,704	(361) 56
1,668,884			190,140,196	(362) 57
			0	(363) 58
1,008,654			433,844,258	(364) 59
430,777			433,512,992	(365) 60
4,229			23,573,267	(366) 61
95,885			129,979,602	(367) 62
1,884,055			423,419,534	(368) 63
440,843			153,368,429	(369) 64
1,929,078			101,512,406	(370) 65
			0	(371) 66
			0	(372) 67
241,258			43,977,823	(373) 68
			864,907	-374 69
7,703,663	0	0	1,990,436,735	70
				71
			7,656,117	(389) 72
	(1,777)		94,940,962	(390) 73
			10,336,404	(391) 74
			43,867,064	(392) 75
41,276			685,463	(393) 76
132,842			5,705,316	(394) 77
157,344			7,036,208	(395) 78
			20,414,705	(396) 79
			9,135,833	(397) 80
			2,802,379	(398) 81
331,462	(1,777)	0	202,580,451	82
			0	(399) 83
			861,265	399.1 84
331,462	(1,777)	0	203,441,716	85
10,562,957	(1,777)	0	3,113,784,305	86
				(102) 87
				88
			0	(103) 89
\$10,562,957	(\$1,777)	\$0	\$3,113,784,305	90

Name of Respondent New York State Electric & Gas Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Day, Yr)	Year of Report 12/31/2010
ELECTRIC PLANT LEASED TO OTHERS (Account 104)					
1. Report below the information called for concerning electric plant leased to others.					
2. In column (c) give the date of Commission authorization of the lease of electric plant to others.					
Line No.	Name of Lessee (Designate associated companies with a double asterisk) (a)	Description of Property Leased (b)	Commission Authorization (c)	Expiration Date of Lease (d)	Balance at End of Year
1	None				
2					
3					
4					
5					
6					
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42					
43					
44					
45					
46					
47	TOTAL				\$0

Name of Respondent New York State Electric & Gas Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) 12/31/2010	Year of Report 12/31/2010
ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)				
1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use. 2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.				
Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2				
3	Transmission Line Right of Way, Dysinger			
4	Somerset - Stolle Road - City and Town of	1975	2018	257,938
5	Lockport, Town of Royalton			
6				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	Other Property:			
22				
23				
24				
25				
26	Minor Items:			1,069,690
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47	TOTAL			\$1,327,628

Name of Respondent New York State Electric & Gas Corp.	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) 12/31/2010	Year of Report 12/31/2010
CONSTRUCTION WORK IN PROGRESS-ELECTRIC AND GAS (Account 107)			
<p>1. Report below descriptions and balances at end of the year for each projects in process, of construction (107). for Electric, Gas and Common, respectively.</p> <p>2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).</p> <p>3. Minor projects (5% of the Balance End of the Year for Account 107 or \$100,000, whichever is less) may be grouped.</p>			
Line No.	Description of Each Project for Electric, Gas and Common, respectively (a)	Construction Work in Progress-Electric/Gas (Account 107) (b)	
1	<u>Electric</u>		
2	Transmission		
3	Construct Stoney Ridge Substation	7,859,103	
4	Construct Sullivan Park Substation	5,650,957	
5	Replace Failed Bank #1 at Watercure Substation	3,381,936	
6	Replace Bank #3 at Hillside Substation	2,981,825	
7	Purchase Spare Transformer	1,161,624	
8	West Erie Ave Construction for Corning Valley Upgrade	1,093,055	
9	Construct Steel Pole Structures in Erwin for Corning Valley Upgrade	1,091,397	
10			
11	Distribution		
12	Construct Yawger Rd Substation	4,221,513	
13	Replace Bank #1 at Bankert Rd Substation	1,223,292	
14	Replace Bank #1 at Pound Ridge Substation	1,148,329	
15			
16	General		
17	Purchase Lancaster Service Center	4,711,166	
18	Replace NYSEG Energy Control Center Mapboard	1,466,408	
19			
20	Minor Projects Under \$1,000,000		
21	Intangible	335,551	
22	Hydro Projects	2,450,998	
23	Transmission	25,575,666	
24	Distribution	25,215,565	
25	General Projects	12,301,830	
26			
27	Total Electric	\$101,870,215	
28			
29			
30	<u>Gas</u>		
31			
32	Minor Projects Under \$1,000,000	1,074,133	
33			
34			
35	Total Gas	\$1,074,133	
36			
37	<u>Common</u>		
38			
39	Minor Projects Under \$1,000,000	25,857,193	
40			
41			
42	Total Common	\$25,857,193	
43	TOTAL	\$128,801,541	

Name of Respondent New York State Electric & Gas Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) 12/31/2010
CONSTRUCTION OVERHEADS ELECTRIC, GAS AND COMMON			
<p>1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.</p> <p>2. On page 218 furnish information concerning construction overheads, for electric, gas and common operations respectively.</p> <p>3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather should explain on page 218, the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction, for electric, gas and common operations respectively.</p> <p>4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs for electric, gas and common operations respectively.</p>			
Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)	
1	<u>Electric</u>		
2			
3			
4	Allowance For Funds Used During Construction	3,078,530	
5	General Construction	5,950,211	
6	Preliminary Engineering	11,996,828	
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18	From Insert Pages		
19	Subtotal	\$21,025,568	
20	<u>Gas</u>		
21			
22	Allowance For Funds Used During Construction	61,906	
23	General Construction	1,554,522	
24	Preliminary Engineering	2,791,402	
25			
26			
27			
28			
29			
30			
31	From Insert Pages		
32	Subtotal	\$4,407,830	
33	<u>Common</u>		
34			
35	Allowance For Funds Used During Construction		
36	General Construction		
37	Preliminary Engineering		
38			
39			
40			
41			
42			
43			
44	From Insert Pages		
45	Subtotal	\$0	
46	TOTAL	\$25,433,398	

Name of Respondent New York State Electric & Gas Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr)	Year of Report 12/31/2010	
GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE				
1. For each construction overhead explain: (a) the nature and extent of work, etc. the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned (Paper Copy Only).		2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Electric Plant Instructions 3(17) of the U. S. of A., if applicable. 3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.		
Description of Each Construction Overhead for Electric, Gas and Common, respectively				
<p>Construction Overheads</p> <p>The General Construction Overhead Costs (labor, materials etc.) are accumulated in the following Internal Orders:</p> <p>25A00110 - Capital Clearing - General Construction Distribution - Electric 25A00121 - Capital Clearing - General Construction Other - Electric 25A00130 - Capital Clearing - General Construction Distribution - Gas 25A00131 - Capital Clearing - General Construction Other - Gas</p> <p>Monthly the cost collected in these Internal Orders are allocated to electric & gas related capital work orders based upon total costs charged to the applicable work orders.</p> <p>Preliminary Engineering Overhead</p> <p>The Preliminary Engineering labor costs are accumulated in the following Internal Orders:</p> <p>25A00110 - Preliminary Engineering - Electric Distribution 25A00111 - Preliminary Engineering - Gas Distribution 25A00115 - Preliminary Engineering - Electric Transmission 25A00116 - Preliminary Engineering - Electric Substation</p> <p>Monthly costs collected in these Internal Orders are allocated to electric & gas related capital work orders based upon total labor charged to the applicable orders.</p>				
COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES				
For line 1(5), column (d) below, enter the rate granted in the last rate proceeding. If such is not available, use the average rate earned during the preceding three years.				
1. Components of Formula (Derived from actual book balances and actual cost rates):				
Line No.	Title (a)	Amount (b)	Capitalization Ratio (Percent) (c)	Cost Rate Percentage (d)
1	Average Short-Term Debt			
2	Short-Term Interest			0.00%
3	Long-Term Debt	1,188,000	52.86%	4.21%
4	Preferred Stock	10,159	0.45%	3.90%
5	Common Equity	1,049,215	46.69%	9.85%
6	Total Capitalization	2,247,374	100.00%	
7	Average Construction Work in Progress Balance	\$63,975		
2. Gross Rate for Borrowed Funds				
			=>	2.22%
3. Rate for Other Funds				
				4.62%
4. Weighted Average Rate Actually Used for the Year:				
a. Rate for Borrowed Funds -			=>	0.23
b. Rate for Other Funds -			=>	4.6

Name of Respondent New York State Electric & Gas Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr)	Year of Report 12/31/2010	
ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)					
<p>1. Explain in a footnote any important adjustments during year.</p> <p>2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for electric plant in service, pages 204-207, column (d), excluding retirements of non-depreciable property.</p> <p>3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.</p> <p>4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.</p>					
Section A. Balances and Changes During Year					
Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	\$1,569,017,609	\$1,569,006,544	\$11,065	
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	74,199,383	74,199,383		
4	(413) Exp. of Elec. Plt. Leas. to Othe	0			
5	Transportation Expenses-Clearing	0			
6	Other Clearing Accounts	0			
7	(403.1) Depreciation Expense for Asse	5,657,544	5,657,544		
8	Retirement Costs	0			
9	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 8)	79,856,927	79,856,927	0	0
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	10,562,958	10,562,958		
12	Cost of Removal	8,964,215	8,964,215		
13	Salvage (Credit)	(7,864,561)	(7,864,561)		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	11,662,612	11,662,612	0	0
15	Other Dr. or Cr. Items (Describe):	(5,037,651)	(5,037,651)		
16		0			
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	\$1,632,174,273	\$1,632,163,208	\$11,065	\$0
Section B. Balances at End of Year According to Functional Classifications					
18	Steam Production	\$527,097	\$527,097		
19	Nuclear Production	0			
20	Hydraulic Production - Conventional	50,622,473	50,622,473		
21	Hydraulic Production - Pumped Storage	0			
22	Other Production	310,354	310,354		
23	Transmission	380,662,793	380,651,728	11,065	
24	Distribution	1,108,778,999	1,108,778,999		
25	General	91,272,557	91,272,557		
26	TOTAL (Enter Total of lines 18 thru 25)	\$1,632,174,273	\$1,632,163,208	\$11,065	\$0

Name of Respondent New York State Electric & Gas Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) 12/31/2010	Year of Report 12/31/2010
NONUTILITY PROPERTY (Account 121)				
<p>1. Give a brief description and state the location of nonutility property included in Account 121.</p> <p>2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.</p> <p>3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.</p> <p>4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.</p> <p>5. Minor items (5% of the Balance at the End of the Year for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service (line 44), or (2) other nonutility property (line 45).</p>				
Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	Brewster Service Center Site - Brewster (A)	\$500,276		\$500,276
2				
3	Morrison Site - Lockport (A)	688,589		688,589
4				
5	Bell Station Site - Ithaca (A)	827,790		827,790
6				
7	Mechanicville Industrial Park Site - Yard Improvements - 1/89 (B)	396,921		396,921
8				
9	Terravest 1 Site (B)	582,067		582,067
10				
11	Terravest Building - 5/98 (B)	1,242,933		1,242,933
12				
13	Dansville Service Center Warehouse (B) 6/2010		1,248,458	1,248,458
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27	(A) Never devoted to Public Service			
28				
29	(B) Previously devoted to Public Service with transfer			
30	date to Account 121			
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41	Minor Items Previously Devoted to Public Service	680,433		680,433
42	Minor Items-Other Nonutility Property	732,663		732,663
43	TOTAL	\$5,651,672	\$1,248,458	\$6,900,130

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Name of Respondent New York State Electric & Gas Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1)					
<p>1. Report below investments in Account 123.1, Investment in Subsidiary Companies.</p> <p>2. Provide a subheading for each company and list thereunder the information called for below. Subtotal by company and give a total in columns (e), (f), (g) and (h).</p> <p>(a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity and interest rate.</p> <p>(b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.</p> <p>3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column(e) should equal the amount entered for Account 418.1.</p>					
Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)	
1	None				
2					
3					
4					
5					
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41					
42	TOTAL Cost of Account 123.1: \$			TOTAL \$0	

Name of Respondent New York State Electric & Gas Corp	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010	
INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)				
<p>4. For any securities, notes, or accounts that were pledged, designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.</p> <p>5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.</p> <p>6. Report column (f) interest and dividend revenues from investments, including such revenues from securities</p> <p>7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if difference from cost) and the selling price thereof, not including interest adjustment includible in column (f).</p> <p>8. Report on Line 42, column (a) the total cost of Account 123.1.</p>				
Equity in Subsidiary Earnings for Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
				1
				2
				3
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\$0	\$0	\$0	\$0	42

Name of Respondent New York State Electric & Gas Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
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MATERIALS AND SUPPLIES

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.
2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected - debited or credited. Show separately debits or credits to stores expense-clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments Which Use Material (d)
1	Fuel Stock (Account 151)			
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	4,917,992	8,348,530	Electric, Gas
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	15,991	4,387	Electric, Gas
8	Transmission Plant (Estimated)	344,683	139,197	Electric, Gas
9	Distribution Plant (Estimated)	3,451,763	2,915,494	Electric, Gas
10	Assigned to - Other	53,308	133,099	Electric, Gas
11	TOTAL Account 154 (Total of lines 5 thru 10)	\$8,783,737	\$11,540,707	
12	Merchandise (Account 155)			
13	Other Material and Supplies (Account 156)			
14	Nuclear Materials Held for Sale (Account 157) (Not applicable to Gas Utilities)			
15	Stores Expense Undistributed (Account 163)			
16				
17				
18				
19				
20	TOTAL Materials and Supplies (per Balance Sheet)	\$8,783,737	\$11,540,707	

Name of Respondent New York State Electric & Gas Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
Allowances (Accounts 158.1 and 158.2)					
<p>1. Report below the particulars (details) called for concerning allowances.</p> <p>2. Report all acquisitions of allowances at cost.</p> <p>3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.</p> <p>4. Report the allowances transactions by the period they</p> <p>are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).</p> <p>5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions on lines 36-40.</p>					
Line No.	Allowances Inventory (Account 158.1) (a)	Current Year		19__	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
01	Balance- Beginning of Year	None			
02					
03	Acquired During Year:				
04	Issued (Less Withheld Allow.)				
05	Returned by EPA				
06					
07	Purchases/Transfers:				
08					
09					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509				
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year				
30					
31	Sales:				
32	Net Sales Proceeds (Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Account 158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales				
40	Balance-End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

Name of Respondent New York State Electric & Gas	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010					
Allowances (Accounts 158.1 and 158.2)								
<p>6. Report on lines 5 allowances returned by the EPA. Report on line 39 the EPA's sales of the withheld allowances. Report on lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of withheld allowances.</p> <p>7. Report on lines 8-14 the names of vendors/transfersors of allowances acquired and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).</p> <p>8. Report on lines 22-27 the name of purchasers/transferees of allowances disposed of and identify associated companies.</p> <p>9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.</p> <p>10. Report on lines 32-35 & 43-46 the net sales proceeds and gains or losses from allowance sales.</p>								
19__		19__		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
								01
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Name of Respondent New York State Electric & Gas Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report 12/31/2010
EXTRAORDINARY PROPERTY LOSSES (Account 182.1)						
Line No.	Description of Extraordinary Loss [Include in the description the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING THE YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	None					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	TOTAL	\$0	\$0		\$0	\$0
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (Account 182.2)						
Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission authorization to use Account 182.2, and period of amortization (mo, yr to mo, yr).] (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING THE YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
21	None					
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
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36						
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43						
44						
45						
46						
47						
48						
49	TOTAL	\$0	\$0		\$0	\$0

New York State Electric & Gas Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Day, Yr)	Year of Report 12/31/2010
OTHER REGULATORY ASSETS (Account 182.3)					
<p>1. Report below the particulars (details) called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).</p> <p>2. For regulatory assets being amortized, show period of amortization in column (a).</p> <p>3. Minor items (5% of the Balance at End of Year for account 182.3 or amounts less than \$50,000, whichever is less) may be grouped by classes.</p>					
Line No.	Description and Purpose of Other Regulatory Assets (a)	Debits (b)	Credits		Balance at End of Year (e)
			Account Charged (c)	Amount (d)	
1	NYS Income Taxes - Case Nos. 01-G-1668 & 01-G-1683				(\$94,830)
2					
3	Site Investigation - Remediation Costs - Case Nos. 01-E-0359,				
4	01-M-0404, 01-G-1668, 09-E-0715 & 09-G-0716	(83,486)			127,710,500
5					
6	MTA Tax Surcharge - Case Nos. 91-E-0863, 91-E-0864 &				
7	91-G-0865	(69,677)			312,107
8					
9	SFAS No. 109 - Accounting for Income Taxes	29,488,008			97,111,033
10					
11	ISO Related Costs - Case Nos. 01-E-0359, 01-M-0404 &				
12	09-E-0715 (Amortization period ending December 2013)	15,846	557	38,900	376,961
13					
14	Gas Supply Costs - Case Nos. 01-G-1668, 01-G-1683 &				
15	09-G-0716 (Amortization period ending December 2013)	(5,323,093)	805.1	(3,153,492)	202,092
16					
17	Gas Environmental Remediation Costs - Case Nos. 01-G-1668,				
18	01-G-1683 & 09-G-0716 (Amortization period ending December 2013)	4,483,931	930.2	4,155,330	13,696,720
19					
20	Electric Environmental Remediation Costs - Case Nos. 05-E-1222				
21	& 09-E-0715 (Amortization period ending December 2013)	(5,553,902)	930.2	10,315,033	15,433,760
22					
23	Sarbanes Oxley 404 Expenses - Case Nos. 01-G-1668, 01-G-1683				
24	& 09-G-0716 (Amortization period ending December 2013)	76,505	930.2	95,700	1,043,674
25					
26	Revenue Loss/Program Costs from Phase 2 - Case Nos.				
27	01-G-1668 & 09-G-1683				52,600
28					
29	Property Taxes in Excess of Threshold - Gas - Case Nos.				
30	03-M-0084 & 09-G-0716 (Amortization period ending December 2013)	1,284,923	408.1	60,500	1,847,564
31					
32	Over Refunded Energy Tax Reform - Case Nos. 01-G-1668 &				
33	01-G-1683				(37,688)
34					
35	Gas Pension Income Shortfall and Interest - Case Nos.				
36	01-G-1668 & 01-G-1683 (4 year amortization ending January 2013)	13,008,810	407.3	9,747,261	47,861,297
37					
38	Low Income Program - Case Nos. 09-E-0715 & 09-G-0716	(1,565,432)			(1,584,320)
39					
40	SFAS No. 143 - Asset Retirement Obligation	(431,546)			14,867,317
41					
42	From Insert Page A	92,115,342		116,380,830	647,871,453
43	From Insert Page B	0		0	0
44	TOTAL	\$127,446,229		\$137,640,062	\$966,670,240

OTHER REGULATORY ASSETS (Account 182.3)					
Line No.	Description and Purpose of Other Regulatory Assets (a)	Debits (b)	Credits		Balance at End of Year (e)
			Account Charged (c)	Amount (d)	
1	Losses on Gas Hedges - Case No. 97-G-0600	\$1,285,929			\$5,357,070
2					
3	Uncontrollable Costs - June 2006 Flood - Case Nos. 01-G-1668				
4	& 01-G-1683 (4 Year Amortization ends January 2013)	100,693	894	623,684	1,885,522
5					
6	SFAS No. 158 - Postretirement Benefits Other Than Pensions -				
7	Case Nos. 09-E-0715 & 09-G-0716 (Amortization period ending				
8	December 2013)	(232,707)	184	13,879,589	22,652,443
9					
10	SFAS No. 158 - Pension Benefits		184	(27,354,046)	556,659,226
11					
12	Storm Costs - Case Nos. 05-E-1222 & 09-E-0715	31,005,283	598	66,439,000	31,314,378
13					
14	Merchant Function Charge Undercollection - Case Nos.				
15	05-E-1222 & 09-E-0715 (Amortization period ending December 2013)	875,299	456	2,160,397	905,635
16					
17	Outreach & Education - Gas - Case Nos. 01-G-1668 & 01-G-1683	10,709			217,378
18					
19	Gas Pipeline Integrity Costs - Case Nos. 01-G-1668, 01-G-1683 &				
20	09-G-0716 (4 year Amortization ending January 2013)	29,584	856	243,568	555,939
21					
22	Unfunded Future ITC Liability - Case No. 92-M-1005	243,528			730,303
23					
24	Default Service Option Hedges - Case No. 05-E-1222	(106,843)			
25					
26	Economic Development - Case Nos. 09-E-0715 & 09-G-0716	358,100			358,100
27					
28	Non By-Passable Charge (NBC) - Case Nos. 05-E-1222 &	2,529,916	456	11,610,514	2,530,216
29	06-M-1017				
30					
31	Return of Accelerated \$5 Million Customer's Share of Earnings -				
32	Case No. 07-E-0479	(5,000,000)			
33					
34	NYS Assessment (18a) - Case No. 09-M-0311	39,019,593	456,495	46,217,482	5,223,225
35					
36	Cost to Achieve Efficiency Initiatives - Case Nos. 09-E-0715 &				
37	09-G-0716 (Amortization period ending December 2013)	26,170,915	926, 930.2	2,560,642	23,610,273
38					
39	Revenue Decoupling Mechanism - Case Nos. 09-E-0715 &	(4,196,374)			(4,196,374)
40	09-G-0716				
41					
42	Miscellaneous	21,717			68,119
43					
44	TOTAL	\$92,115,342		\$116,380,830	\$647,871,453

Name of Respondent New York State Electric & Gas Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Day, Yr)	Year of Report 12/31/2010	
MISCELLANEOUS DEFERRED DEBITS (Account 186)						
1. Report below the particulars (details) called for concerning miscellaneous deferred debits. 2. For any deferred debit being amortized, show period of amortization in column (a). 3. Minor items (1% of the Balance at End of Year for Account 186 or amounts less than \$50,000, whichever is less) may be grouped by classes.						
Line No.	Description of Miscellaneous Deferred Debits (a)	Bal. Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Retiree Health Benefit Accrual	\$1,560,598	\$7,060,519	234	\$8,494,072	\$127,045
2						0
3	Revolving Credit Facility - Expenses					0
4	(5 year amortization period ending 2011)	173,030		431	109,282	63,748
5						0
6	Gas Supplier Services	197,393	5,630	495	203,087	(64)
7						0
8	Unamortized Property Taxes Payable in 2010	3,255,444	3,514,610	408.1	3,255,444	3,514,610
9						0
10	Use Tax Audit Reserve	464,036				464,036
11						0
12	Undistributed Adjustments	2,132,687	1,523,150			3,655,837
13						0
14	Miscellaneous	139,732	(139,643)	Various	147,828	(147,739)
15						0
16	Other WIP - Material's & Supplies	30,059	16,675			46,734
17						0
18	Revolving Credit Facility - STD	371,875		431	371,875	0
19						0
20	State GRT Refund	847,343		408.1	847,343	0
21						0
22	GSC Interest - Gas Filing	113,922		431	113,922	0
23						0
24	Tennessee Gas Pipeline	1,643,265	(202,415)	143	1,167,778	273,072
25						0
26	GSC Interest - Accrual - 8/10 Filing		39,642			39,642
27						0
28						0
29						0
30						0
31						0
32						0
33						0
34						0
35						0
36						0
37						0
38						0
39						0
40						0
41						0
42						0
43						0
44						0
45						0
46	From Insert Page A Below	0	0		0	0
47	Misc. Work in Progress	(245,907)				(245,907)
48	DEFERRED REGULATORY COMM. EXPENSES (See pages 350-351)					0
49	TOTAL	\$10,683,477	\$0		\$0	\$7,791,014

Name of Respondent New York State Electric & Gas Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr)	Year of Report 12/31/2010
ACCUMULATED DEFERRED INCOME TAXES (Account 190)				
1. Report the information called for below, concerning the respondent's accounting for deferred income taxes.				
2. At Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Balance End of Year (c)	
1	Electric			
2	SFAS No. 106 - Post Retirement Benefits	\$43,372,883	\$30,880,499	
3	Positive Benefit Adjustment (PBA)	55,356,244	31,093,572	
4	Unfunded Future FIT Long Term	6,839,875	6,596,347	
5	Contribution in Aid of Construction	17,857,758	20,118,281	
6	Environmental Other Liability	48,123,982	48,123,982	
7	Other	80,816,591	55,409,749	
8	TOTAL Electric (Enter Total of lines 2 thru 7)	\$252,367,333	\$192,222,430	
9	Gas			
10	SFAS No. 106 - Post Retirement Benefits	\$9,503,175	\$5,988,638	
11	Loss on Reacquired Debt	5,386,153	5,712,170	
12	PBA Merger Order	15,126,682	12,886,302	
13	Unbilled Revenue	2,558,356		
14	Energy Tax Reform - Deferred Revenue	1,934,450	1,934,450	
15	Other	29,666,587	31,013,763	
16	TOTAL Gas (Enter Total of lines 10 thru 15)	\$64,175,403	\$57,535,323	
17	Other (Specify)			
18	TOTAL (Acct 190)(Total of lines 8,16 and 17)	\$316,542,736	\$249,757,753	
NOTES				

Name of Respondent New York State Electric & Gas Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) 12/31/2010	Year of Report 12/31/2010
CAPITAL STOCK (Accounts 201 and 204)				
<p>1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.</p> <p>2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.</p> <p>3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.</p>				
Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)
1	<u>Account 201</u>			
2	Common Stock	90,000,000	\$6.67	
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total	90,000,000		
21				
22	<u>Account 204</u>			
23	Preferred Stock	1,000,000	\$100.00	
24				
25				
26	Cumulative Preferred Stock (Traded O.T.C.)			
27	3.75% Series	150,000	100.00	104.00
28	4 1/2% Series	40,000	100.00	103.75
29	4.40% Series	55,200	100.00	102.00
30	4.15% Series	35,200	100.00	102.00
31				
32	Serial Preferred Stock	10,800,000	25.00	
33	Serial Preferred Stock	2,174,600	100.00	
34				
35				
36				
37				
38				
39				
40				
41	Total	14,255,000		
42				

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CAPITAL STOCK (Accounts 201 and 204) (Continued)							
<p>4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.</p> <p>5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.</p>							
OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent.)		HELD BY RESPONDENT					
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS			
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	Line No.	
64,508,477	\$430,056,628					1	
						2	
						3	
						4	
						5	
						6	
						7	
						8	
						9	
						10	
						11	
						12	
						13	
						14	
						15	
						16	
						17	
						18	
						19	
64,508,477	\$430,056,628	0	\$0	0	\$0	20	
						21	
						22	
						23	
						24	
						25	
						26	
78,379	7,837,900					27	
11,800	1,180,000					28	
7,093	709,300					29	
4,317	431,700					30	
						31	
						32	
						33	
						34	
						35	
						36	
						37	
						38	
						39	
						40	
101,589	\$10,158,900	0	\$0	0	\$0	41	
						42	

New York State Electric & Gas Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr)	Year of Report 12/31/2010
CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK (Accounts 202 and 205, 203 and 206, 207, 212)				
1. Show for each of the above accounts the amounts applying to each class and series of capital stock.		Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of the year.		
2. For Account 202, Common Stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year.		4. For Premium on Account 207, Capital Stock, designate with a double asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.		
3. Describe in a footnote the agreement and transactions				
Line No.	Name of Account and Description of Item (a)	Number of Shares (b)	Amount (c)	
1	<u>Common Stock Subscribed (Account 202)</u>			
2				
3				
4				
5				
6	Subtotal	0	\$0	
7				
8	<u>Preferred Stock Subscribed (Account 205)</u>			
9				
10				
11				
12				
13	Subtotal	0	\$0	
14				
15	<u>Common Stock Liability for Conversion (Account 203)</u>			
16				
17				
18				
19				
20	Subtotal	0	\$0	
21				
22	<u>Preferred Stock Liability for Conversion (Account 206)</u>			
23				
24				
25				
26				
27	Subtotal	0	\$0	
28				
29	<u>Premium on Capital Stock (Account 207)</u>			
30	3.75% - \$100 Par Value	78,379	\$10,895	
31	4 1/2% - \$100 Par Value	11,800	10,608	
32	Common - \$6.66 2/3 Par Value	64,508,477	148,678,032	
33				
34				
35				
36	Subtotal	64,598,656	\$148,699,535	
37				
38	<u>Installments Received on Capital Stock (Account 212)</u>			
39				
40				
41				
42				
43				
44				
45	Subtotal	0	\$0	
46	TOTAL	64,598,656	\$148,699,535	

Name of Respondent New York State Electric & Gas Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr)	Year of Report 12/31/2010
OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)			
<p>Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.</p> <p>(a) Donations Received from Stockholders (Account 208) - State amount and give brief explanation of the origin and purpose of each donation.</p> <p>(b) Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and give brief explanation of the capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.</p> <p>(c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.</p> <p>(d) Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.</p>			
Line No.	Item (a)	Amount (b)	
1	<u>Donations Received from Stockholders (Account 208)</u>		
2			
3	None		
4			
5			
6			
7			
8	Subtotal	\$0	
9			
10	<u>Reduction in Par or Stated Value of Common Stock (Account 209)</u>		
11			
12	Balance at beginning and end of year	26,574,942	
13			
14			
15			
16			
17	Subtotal	\$26,574,942	
18			
19	<u>Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210)</u>		
20			
21	Balance at beginning of year	1,976,176	
22			
23			
24			
25			
26	Subtotal	\$1,976,176	
27			
28	<u>Miscellaneous Paid-In Capital (Account 211)</u>		
29			
30	Balance at beginning of year	97,529,304	
31			
32			
33			
34			
35	Subtotal	\$97,529,304	
36	Note: The balance at end of year consisted of an equity infusion of \$100,000,000;		
37	merger related costs of \$6,462,000; transfer of acquisition adjustment to RGS		
38	Group Inc. of (\$11,198,844) and other compensation expense of \$2,266,148.		
39			
40	TOTAL	\$126,080,422	

Name of Respondent New York State Electric & Gas Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr)	Year of Report 12/31/2010
DISCOUNT ON CAPITAL STOCK (Account 213)				
1. Report the balance at end of the year of discount on capital stock for each class and series of capital stock. 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off during the year and specify the amount charged.				
Line No.	Class and Series of Stock (a)			Balance at End of Year (b)
1	Common Stock			\$4,382,335
2				
3	Preferred Stock			
4	3.75% Series			39,189
5	4.5% Series			11,008
6	4.15% Series			4,122
7	4.40% Series			2,471
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	TOTAL			\$4,439,125
CAPITAL STOCK EXPENSE (Account 214)				
1. Report the balance at end of year of capital stock expenses for each class and series of capital stock. 2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a statement giving particulars of the change. State the reason for any charge-off of capital stock expense and specify the account charged.				
Line No.	Class and Series of Stock (a)			Balance at End of Year (b)
1				
2				
3				
4				
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12				
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14				
15				
16				
17				
18				
19				
20				
21				
22	TOTAL			\$0

If applicable, see insert page below:

New York State Electric & Gas Corporation

12/31/2010

DISCOUNT ON CAPITAL STOCK (Account 213) (Continued)		
Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21	TOTAL	\$0
CAPITAL STOCK EXPENSE (Account 214) (Continued)		
Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22	TOTAL	\$0

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Name of Respondent New York State Electric & Gas Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) 12/31/2010	Year of Report 12/31/2010
LONG-TERM DEBT (Accounts 221, 222, 223, and 224)				
<p>1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.</p> <p>2. In column (a), for new issues, give Commission authorization numbers and dates.</p> <p>3. For bonds assumed by the respondent, include in column(a) the name of the issuing company as well as a description of the bonds.</p> <p>4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column(a) names of associated companies from which advances were received.</p> <p>5. For receivers' certificates, show in column(a) the name of the court and date of court order under which such certificates were issued.</p> <p>6. In column(b) show the principal amount of bonds or other long-term debt originally issued.</p> <p>7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</p> <p>8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.</p> <p>9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.</p>				
Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates)	Principal Amount of Debt Issued	Total Expense, Premium or Discount	
	(a)	(b)	(c)	
1	<u>Bonds (Account 221)</u>			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Subtotal	\$0	\$0	
21				
22	<u>Reacquired Bonds (Account 222)</u>			
23				
24				
25				
26				
27				
28	Subtotal	\$0	\$0	
29				
30	<u>From Insert Page</u>			
31	Advances from Associated Companies (Account 223)	0	0	
32	Other Long Term Debt (Account 224)	1,188,000,000	25,715,366	
33	TOTAL	\$1,188,000,000	\$25,715,366	

Name of Respondent New York State Electric & Gas Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) 12/31/2010	Year of Report 12/31/2010			
LONG-TERM DEBT (Accounts 221, 222, 223, and 224) (Continued)						
<p>10. Identify separate indisposed amounts applicable to issues which were redeemed in prior years.</p> <p>11. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt - Credit.</p> <p>12. In a footnote, give explanatory particulars (details) for Accounts 223 and 224 of net charges during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.</p> <p>13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.</p> <p>14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.</p> <p>15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.</p> <p>16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued</p>						
Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
				\$0	\$0	20
						21
						22
						23
						24
						25
						26
						27
				\$0	\$0	28
						29
				0	0	30
				1,015,200,000	49,121,006	32
				\$1,015,200,000	\$49,121,006	33

LONG-TERM DEBT (Accounts 221, 222, 223, and 224)			
Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates)	Principal Amount of Debt Issued	Total Expense, Premium or Discount
	(a)	(b)	(c)
1	<u>Advances from Associated Companies (Account 223)</u>		
2			
3			
4			
5			
6			
7			
8	Subtotal	\$0	\$0
9			
10	<u>Other Long Term Debt (Account 224)</u>		
11	Pollution Control Notes:		
12	Series A - 2015 4.1%	60,000,000	887,573
13	Series B - 2015 4.0%	30,000,000	508,933
14	Series D - 2015 4.1%	42,000,000	627,124
15	Series B - 2029 - Variable Rate at 12/31/2010 - 0.24%	37,500,000	635,303
16	Series C - 2029 - Variable rate at 12/31/2010 - 0.26%	63,500,000	781,071
17	Series D - 2029 - Variable Rate at 12/31/2010 - 1.75% and 0.95%	74,000,000	937,400
18	2004 Series A - 2027 - Variable Rate at 12/31/2010 - 0.27%	34,000,000	2,140,726
19	2004 Series B - 2028 5.35%	70,000,000	4,456,840
20	2004 Series C - 2034 3.245%	100,000,000	6,718,575
21	2005 Series A - 2026 2.75%	65,000,000	2,767,919
22	Series 2006 - 2024 3.1% (Case 93-M-0744)	12,000,000	282,399
23			
24	Secured Notes:		
25	Due 2016 5.65% (Case 93-M-0744)	100,000,000	732,515
26			
27			
28	Unsecured Notes:		
29	Due 2012 5.5%	100,000,000	2,681,547
30	Due 2023 5.75%	200,000,000	211,441
31	Due 2017 6.15%	200,000,000	1,346,000
32			
33			
34			
35	Less: Variable Interest Rate Debt Expense Deferral		
36			
37			
38			
39			
40			
41			
42			
43			
44			
45	Subtotal	\$1,188,000,000	\$25,715,366
46			
47			
48			

LONG-TERM DEBT (Accounts 221, 222, 223, and 224) (Continued)						
Nominal Date of Issue	Date of Maturity	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From	Date To			
(d)	(e)	(f)	(g)	(h)	(i)	
						1
						2
						3
						4
						5
						6
						7
				\$0	\$0	8
						9
						10
						11
3/15/1985	3/15/2015	3/15/1985	3/15/2015	60,000,000	2,791,779	12
10/15/1985	10/15/2015	10/15/1985	10/15/2015	30,000,000	1,410,524	13
12/1/1985	12/1/2015	12/1/1985	12/1/2015	42,000,000	2,018,343	14
2/1/1994	2/1/2029	2/1/1994	2/1/2029	37,500,000	683,894	15
6/1/1994	6/1/2029	6/1/1994	6/1/2029	63,500,000	1,146,656	16
10/1/1994	10/1/2029	10/1/1994	10/1/2029		67,056	17
8/26/2004	12/1/2027	9/1/2004	12/1/2027	175,000	87,386	18
8/26/2004	12/1/2028	9/1/2004	12/1/2028	70,000,000	3,823,288	19
8/26/2004	4/1/2034	9/1/2004	4/1/2034	100,000,000	967,386	20
5/27/2005	7/1/2026	6/1/2005	7/1/2026	25,000	254,406	21
4/11/2006	4/11/2024	4/1/2006	4/1/2024	12,000,000	221,889	22
						23
						24
12/15/2006	12/15/2016	12/15/2006	12/15/2016	100,000,000	5,665,695	25
						26
						27
						28
11/15/2002	11/15/2012	11/15/2002	11/15/2012	100,000,000	5,515,278	29
5/1/2003	5/1/2023	5/1/2003	5/1/2023	200,000,000	11,604,737	30
12/4/2007	12/15/2017	12/15/2007	12/15/2017	200,000,000	12,334,167	31
						32
						33
						34
					528,522	35
						36
						37
						38
						39
						40
						41
						42
						43
						44
				\$1,015,200,000	\$49,121,006	45
						46
						47
						48

LONG-TERM DEBT (Accounts 221, 222, 223, and 224)			
Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates)	Principal Amount of Debt Issued	Total Expense, Premium or Discount
	(a)	(b)	(c)
1			
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31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45	Subtotal	\$0	\$0
46			
47			
48			

LONG-TERM DEBT (Accounts 221, 222, 223, and 224) (Continued)						
Nominal Date of Issue	Date of Maturity	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
(d)	(e)	(f)	(g)	(h)	(i)	
						1
						2
						3
						4
						5
						6
						7
				\$0	\$0	8
						9
						10
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						19
						20
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						33
						34
						35
						36
						37
						38
						39
						40
						41
						42
						43
				\$0	\$0	44
						45
						46
						47
						48

Name of Respondent New York State Electric & Gas Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr)	Year of Report 12/31/2010
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.

2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among group members.

3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete line 27 and provide the substitute page in the context of a footnote.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	\$100,484,836
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5		7,956,480
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10		244,687,184
11		
12		
13		
14	Income Recorded on Books Not Included in Return	
15		420,191
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20		290,145,468
21		
22		
23		
24		
25		
26		
27	Federal Tax Net Income	\$62,562,841
28	Show Computation of Tax:	
29		
30		
31	Tax Liability	21,896,994
32	Adjustment to Income Tax Accrued	174,198
33		
34	Total Taxes Accrued	22,071,192
35	less: Allocation to Other Income & Deductions	3,167,066
36		
37	Federal Income Tax Charged to Operations	18,904,126
38		
39		
40		
41		
42		
43		
44		

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES	
Particulars (Details) (a)	Amount (b)
Capitalized Interest	1,024,115
Contributions in Aid	7,213,944
Lost revenues Reserve	(281,580)
	7,956,479
Federal Income Tax	55,551,859
Lobbying and Club Dues	32,000
Business Meals	494,000
Salvage	10,712,662
Accident & Sickness Reserve	224,000
Bad Debt Reserve	3,484,181
Economic Development Deferral	9,567,253
Environmental - Regulatory Asset	15,693,103
SFAS No. 158 - Post Retirement Benefits	13,879,589
Flood Costs - 2006	522,991
Gain/Loss on Reacquired Debt	3,291,855
Gas Deferred Property Taxes - NCR	34,076
Gas Pipeline Intg Deferral	75,034
Gas Supply Cost Deferral	54,533
Historical Book Rate Charge Deferral	1,907,225
Incr Maint/CRO	1,812,650
Low Income Program	1,771,180
Medicare Part D - NCR	330,867
Merchant Function Charge - Revenues	1,666,853
Merchant Function Charge - Undercollection	1,285,098
Management Audit	83,333
MTA Surcharge - Amortization	291,197
Non-Bypassable Charge	9,080,597
NCR - ASGA	248,064
NYPA/NCR	23,054
Pension Expense - Joint Proposal	1,834,614
Pension Funding vs. Expense	63,407,176
Pre-Cap Amortization	10,316
PSC Fee Assessment Deferral	7,197,889
Research & Development Deferral	991,956
RDM	4,196,374
Sarbanes Oxley Deferral	19,195
Storm Costs	35,433,716
Stray Voltage	431,971
Tennessee Gas Pipeline Refund - Receivable	1,384,828
Theoretical Reserve Tax Gross Up	1,353,794
Transmission Integrity Deferral	205,531
Variable Rate Debt	528,522
Prepaid Insurance	202,088
NYS Reserve & Restricted Stock Adjustment	(84,000)
NYS Income Taxes Deferred	(4,544,040)
	244,687,184

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES		
	Particulars (Details) (a)	Amount (b)
	Marcy South Revenue	420,191
	Medicare Subsidy	5,192,000
	Preferred Stock Dividend Deduction	94,000
	Allowance for Funds Used During Construction	3,140,436
	Net Depreciation Difference	47,184,793
	Casualty Loss	32,844,164
	Retired non-Mass Asset Property	4,024,000
	Theoretical Depreciation Reserve Amortization	3,726,877
	Asset Sale Gain Account	2,127,099
	Compliance Filing Reserve	30,000,000
	Deferred Compensation - Funding vs. Expense	259,643
	Deferred Gas Costs Diff GSC vs. Actual	4,071,268
	Deferred Gas Pension	3,261,549
	Environmental - Other Liability	1,453,000
	Post Retirement Benefits	2,163,600
	Long Term Executive Incentive Plan	36,009
	MTA Surcharge Deferred	164,914
	Non Cash Return Bill Mitigation	31,566
	Outreach & Education	2,256
	PBS Merger Order	66,901,556
	FAS 158 - Pension	31,926,434
	Purchase of Receivables - Incremental Costs	18,480
	Power Partners Low income Program Funding	186,860
	Profit Economic Development Program	12,972
	Property Tax Paid vs Expense	2,752,499
	Revenue Enhancement Warranty	18,853
	SERP	1,002,321
	Service Quality Performance Mechanism	799,039
	Transformers & Meter Ends Amortization	731,929
	Use Tax Reserve	313,922
	Vacation Accrual	1,444,000
	VERP	23,610,273
	Workers Compensation Reserve	25,944
	Cost of Removal	12,137,834
	Repair Allowance	8,485,378
		290,145,468

Name of Respondent New York State Electric & Gas Corporation		(1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Day, Yr)	Year of Report 12/31/2010		
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR						
<p>1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.</p> <p>2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.</p> <p>3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.</p> <p>4. List the aggregate of each kind of tax under the appropriate heading of "Federal," "State," and "Local" in such manner that the total tax for each State and subdivision can readily be ascertained.</p>						
Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	Federal:					
2	Income Taxes	\$12,883,825		\$22,071,193	\$35,712,675	
3	FICA Contribution	140,029		12,881,253	12,881,253	5,864
4	Unemployment			133,597	133,597	
5	Other					
6	Total	13,023,854	0	35,086,043	48,727,525	5,864
7	State:					
8	Income Taxes	(8,675,164)		10,033,255	8,846,299	(78,504)
9	Franchise - Gross Income - 186a	1,053,673		12,323,810	12,440,145	130,897
10	Franchise - Gross Earnings - 186					
11	Franchise - Excess Dividends - 186					
12	Temporary Surcharges					
13	Sec. 186a (Gross Income)					
14	Sec. 186 (Gross Earnings)					
15	Sec. 186 (Excess Dividends)					
16	MTA Surcharge					
17	Unemployment Insurance			346,871	346,871	
18	Disability Insurance					
19	Sales and Use	594,696		9,690,373	8,547,742	
20	State Highway USE tax	265,181		37,992	303,173	
21	State Hazardous Waste	17,800		1,407	1,407	17,800
22	Other					
23	Total	(6,743,814)	0	32,433,708	30,485,637	70,193
24	Local:					
25	Real Estate	3,359,475	25,066,599	94,296,192	94,037,025	1,756,282
26	Special Franchise	(289,324)				(915)
27	Municipal Gross Income					
28	NYC Special Franchise					
29	Public Utility Excise					
30	Sales and Use					
31	Other					
32	Total	3,070,151	25,066,599	94,296,192	94,037,025	1,755,367
33	Other (list):					
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46	TOTAL	\$9,350,191	\$25,066,599	\$161,815,943	\$173,250,187	\$1,831,424

Name of Respondent New York State Electric & Gas Corporation		(1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	(Mo, Day, Yr)	Year of Report 12/31/2010		
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)						
<p>5. If any tax covers more than one year, show the required information separately for each tax year, identifying the year in column (a).</p> <p>6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.</p> <p>7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.</p> <p>8. Report in columns (i) through (q) how the taxes were distributed.</p> <p>9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.</p>						
BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED (Show utility dept. where applicable and acct. charged.)				
(Taxes Accrued Account 236) (g)	Prepaid Taxes (Incl. in Acct. 165) (h)	Electric (Account 408.1,409.1) (i)	Gas (Account 408.1,409.1) (j)	Other Utility Depts. (Account 408.1,409.1) (k)	Other Utility Operating Income (Account 408.1,409.1) (l)	Line No.
134,165	\$757,657	\$9,856,174 7,521,287 78,007	1,670,556 17,326	0 0	\$9,047,952	1 2 3 4 5
134,165	757,657	17,455,468	1,687,882	0	9,047,952	6 7 8 9 10 11 12 13 14 15
1,013,965	7,409,704 207,524	6,732,318 8,862,727	3,461,083		2,610,009	16 17 18 19 20 21
1,737,327		202,536 4,098,385 37,992 1,407	44,985 942,799	0 0		22 23 24 25 26 27 28 29 30
2,751,292	7,617,228	19,935,365	4,448,867	0	2,610,009	31 32 33 34 35 36 37 38 39 40 41 42 43 44 45
3,514,611	26,718,850 288,409	74,674,642	19,406,190			46
3,514,611	27,007,259	74,674,642	19,406,190	0	0	
\$6,400,068	\$35,382,144	\$112,065,475	\$25,542,939	\$0	\$11,657,961	

Name of Respondent New York State Electric & Gas Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Day, Yr)	Year of Report 12/31/2010	
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)						
DISTRIBUTION OF TAXES CHARGED (Show utility dept. where applicable and acct. charged.)						
Line No.	Kind of Tax (See Instruction 5) (a)	Other Income and Deductions Account 408.2,409.2 (m)	Extraordinary Items (Account 409.3) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (p)	Other (q)
1	Federal:					
2	Income Taxes	\$3,167,067				
3	FICA Contribution				3,689,410	
4	Unemployment				38,264	
5	Other					
6	Total	3,167,067	0	0	3,727,674	0
7	State:					
8	Income Taxes	690,928				
9	Franchise - Gross Income - 186a					
10	Franchise - Gross Earnings - 186					
11	Franchise - Excess Dividends - 186					
12	Temporary Surcharges					
13	Sec. 186a (Gross Income)					
14	Sec. 186 (Gross Earnings)					
15	Sec. 186 (Excess Dividends)					
16	MTA Surcharge					
17	Unemployment Insurance				99,350	
18	Disability Insurance					
19	Sales and Use					
20	State Highway USE tax				4,649,189	
21	State Hazardous Waste	690,928	0	0	4,748,539	0
22	Other					
23	Total					
24	Local:					
25	Real Estate	215,360				
26	Special Franchise					
27	Municipal Gross Income					
28	NYC Special Franchise					
29	Public Utility Excise					
30	Sales and Use	215,360	0	0	0	0
31	Other					
32	Total					
33	Other (list):					
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44	TOTAL	\$4,073,355	\$0	\$0	\$8,476,213	\$0
45						
46						

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Name of Respondent New York State Electric & Gas Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report 12/31/2010	
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) for Electric, Gas, Common, and non-utility respectively							
Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.							
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%						
3	4%						
4	7%						
5	10%	17,136,006				535,000	
6							
7							
8							
9							
10							
11							
12	SUBTOTAL	\$17,136,006		\$0		\$535,000	\$0
13	Gas Utility						
14	3%						
15	4%						
16	7%						
17	10%	2,028,859				170,184	
18							
19							
20							
21							
22							
23							
24	SUBTOTAL	\$2,028,859		\$0		\$170,184	\$0
25	Common Utility						
26	3%						
27	4%						
28	7%						
29	3%						
30							
31							
32	Electric & Gas						
33							
34							
35							
36	SUBTOTAL	\$0		\$0		\$0	\$0
37	Nonutility						
38	3%						
39	4%						
40	7%						
41	10%						
42							
43							
44							
45							
46							
47	SUBTOTAL	\$0		\$0		\$0	\$0
48	TOTAL	\$19,164,865		\$0		\$705,184	\$0

Name of Respondent New York State Electric & Gas Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) for Electric, Gas, Common, and non-utility respectively (Continued)				
Balance at End Year (h)	Average Period of Allocation to Income (i)	Adjustment Explanation		Line No.
				1
\$0				2
0				3
0				4
16,601,006				5
0				6
0				7
0				8
0				9
0				10
0				11
\$16,601,006				12
				13
0				14
0				15
0				16
1,858,675				17
0				18
0				19
0				20
0				21
0				22
0				23
\$1,858,675				24
				25
0				26
0				27
0				28
0				29
0				30
0				31
0				32
0				33
0				34
0				35
\$0				36
				37
\$0				38
0				39
0				40
0				41
0				42
0				43
0				44
0				45
0				46
\$0				47
\$18,459,681				48

Name of Respondent New York State Electric & Gas Corporation			This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
OTHER DEFERRED CREDITS (Account 253)						
1. Report below the particulars (details) called for concerning other deferred credits. 2. For any deferred credit being amortized, show the period of amortization. 3. Minor items (5% of the Balance of End of Year for Account 253 or amounts less than \$10,000, whichever is greater) may be grouped by classes.						
Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	Debits		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Advance Payments	\$391,769	143		\$292,369	\$684,138
2						0
3	Revenue Enhancement Projects	72,811	925	44,884	26,032	53,959
4						0
5	Utility Billing Disputes	775,646	456	281,580		494,066
6						0
7	Marcy South Facilities Charge	14,131,022	454	420,191		13,710,831
8						0
9	Non-Qualified Pension Plans	10,693,615	184	2,618,492	1,308,858	9,383,981
10						0
11	Regulatory Reserve - Rate Case	30,000,000	456	30,000,000		0
12						0
13	SFAS No. 112 - Employers' Accounting for Postemployment Benefits	5,873,223			135,636	6,008,859
16						0
17	Pre-Capitalization Asset					0
18	Installation Costs	824,717			(824,717)	0
19						0
20	"Profit" Economic Development	323,311	131	5,000		318,311
21						0
22	TCC Auction Revenues	10,290,354	456	10,290,354		0
23						0
24	Employee Deferred Compensation	878,206	131	358,860	98,384	617,730
25						0
26	Advanced Billings & Receipts	2,793,987	Various	5,116,967	4,501,696	2,178,716
27						0
28	ESCO Collateral	1,450,938			11,200	1,462,138
29						0
30	SERP	586,917				586,917
31						0
32	Deferred Compensation	538,390			25,619	564,009
33						0
34	LEA Settlement - Gas (5 year amortization period ending October 2012)	141,667	495	50,000		91,667
35						0
36	Miscellaneous	(30,229)	Various		(7,167)	(37,396)
37						0
38						0
39						0
40						0
41						0
42						0
43						0
44						0
45						0
46	From Insert Page A	0		0	0	0
47	TOTAL	\$79,736,344		\$49,186,328	\$5,567,910	\$36,117,926

Name of Respondent New York State Electric & Gas Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
ACCUMULATED DEFERRED INCOME TAXES-ACCELERATED AMORTIZATION PROPERTY (Account 281)				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property				
2. For Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities			
5	Other			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)	\$0	\$0	\$0
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)	0	0	0
16	Other (Specify)			
17	TOTAL (Account 281)(Total of 8, 15 and 16)	\$0	\$0	\$0
18	Classification of TOTAL			
19	Federal Income Tax			
20	State Income Tax			
21	Local Income Tax			
NOTES				

Name of Respondent New York State Electric & Gas Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2010	Year of Report 12/31/2010
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ACCUMULATED DEFERRED INCOME TAXES-ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits		Credits			
		Acct. Credited (g)	Amount (h)	Acct. Debited (i)	Amount (j)		
							1
							2
						\$0	3
						0	4
						0	5
						0	6
						0	7
\$0	\$0		\$0		\$0	\$0	8
							9
						\$0	10
						0	11
						0	12
						0	13
						0	14
0	0		0		0	0	15
						0	16
\$0	\$0		\$0		\$0	\$0	17
							18
						\$0	19
						0	20
						\$0	21

NOTES (Continued)

If applicable, see insert pages below:

Please fill in the following:

01/00/00

0

ACCUMULATED DEFERRED INCOME TAXES-ACCELERATED AMORTIZATION PROPERTY (Account 281)

Please fill in the following:

01/00/00

0

ACCUMULATED DEFERRED INCOME TAXES-ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)

Name of Respondent New York State Electric & Gas Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization. 2. For Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)
1	Account 282			
2	Electric	\$305,116,518	\$44,602,989	\$14,682,944
3	Gas	130,747,110	12,360,675	3,611,925
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	435,863,628	56,963,664	18,294,869
6	Other (Specify)			
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	\$435,863,628	\$56,963,664	\$18,294,869
10	Classification of TOTAL			
11	Federal Income Tax	\$423,189,014	\$48,456,630	\$8,044,225
12	State Income Tax	12,674,614	8,507,034	10,250,644
13	Local Income Tax			
NOTES				

If applicable, see insert pages below:

New York State Electric & Gas Corporation

12/31/2010

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)

Name of Respondent New York State Electric & Gas Corp	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010				
ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)							
3. Use separate pages as required.							
CHANGES DURING YEAR		ADJUSTMENTS		Balance at End of Year	Line No.		
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits Account Credited (g)	Credits Amount Debited (i)			Amount (j)	
					1		
		182/283	\$627,339	182/283	\$3,706,780	\$338,116,004	2
360,000	807	182/283	6,327,124	182/283	834,070	134,361,999	3
						0	4
360,000	807	182/283	6,954,463		4,540,850	472,478,003	5
						0	6
						0	7
						0	8
\$360,000	\$807		\$6,954,463		\$4,540,850	\$472,478,003	9
							10
\$360,000	\$807		\$6,954,463			\$457,006,149	11
					4,540,850	15,471,854	12
						\$0	13
NOTES (Continued)							

ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)

Name of Respondent New York State Electric & Gas Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283. 2. For Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)
1	Account 283			
2	Electric			
3	Accrued Pension Expense	\$2,455,352	\$11,646,135	\$29,124,037
4	Unfunded Future Tax Liability	26,023,810		
5	Other Comprehensive Income			
6	Adj to Accum Def Income Tax			
7	Loss on Reaquired Debt	9,752,200		
8	Other	423,229,017	73,833,078	95,479,238
9	TOTAL Electric (Total of lines 3 thru 8)	\$461,460,379	\$85,479,213	\$124,603,275
10	Gas			
11	Accrued Pension Expense	(\$6,740,882)	\$3,416,015	\$8,658,947
12	Bill Mitigation Deferral	4,449,754		21,603
13	Unfunded Future Tax Liability	7,264,908		
14	Environmental - Reg Asset	14,710,535	1,466,487	2,153,536
15	Gas Pension Deferral - 2003	18,132,589	2,967,311	1,675,248
16	Other	86,792,546	13,327,043	14,306,347
17	TOTAL Gas (Total of lines 11 thru 16)	\$124,609,450	\$21,176,856	\$26,815,681
18	Other (Specify)			
19	TOTAL (Acct 283) (Enter Total of Lines 9,17 and 18)	\$586,069,829	\$106,656,069	\$151,418,956
20	Classification of TOTAL			
21	Federal Income Tax	\$493,857,091	\$86,807,880	\$122,422,677
22	State Income Tax	92,212,738	19,848,189	28,996,279
23	Local Income Tax			
NOTES				

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)
1	Account 283			
2	Electric			
3	SFAS No. 158 Pension	\$162,845,952	\$24,163,543	\$14,311,019
4	Environmental - Reg Asset	62,882,607	5,466,231	10,972,100
5	Unit of Property - 481 Adj	34,816,420		
6	Casualty Loss	47,138,741	11,027,299	10,304,833
7	Uncontrollable Storm Costs	26,442,258	10,669,826	24,706,893
8	ASGA Refund	20,124,420		
9	SFAS No. 158 Post Retirement Benefits	16,712,653		9,650,276
10	Repair Allowance	11,780,422	3,629,669	1,925,444
11	Environmental - Other Liabilities	5,605,651	1,382,947	2,181,271
12	Non Bypassable Wire Charge	6,217,626	3,362,542	6,959,820
13	Capitalized Pension Costs	7,341,883	1,018,998	
14	Casualty Loss - 1998 Storm	4,260,408		161,609
15	Unit of Property	(2,460,913)	91,529	6,356,083
16	ARO - Regulatory Asset	2,046,424	129,730	67,150
17	Capitalized Interest	2,962,406	982,000	15,753
18	Contribution in Aid of Construction	2,591,358	1,243,962	
19	Merchant Function Charge	867,859	196,772	705,863
20	Energy Tax Reform - Deferred Revenue	1,453,548		
21	Metropolitan Transportation Tax Sales Credit	1,022,741		
22	Debt Adjustment	975,114		
23	R & D Expenses	969,749	52,123	
24	Other	6,631,690	10,415,907	7,161,124
25		\$423,229,017	\$73,833,078	\$95,479,238
26	Gas			
27	SFAS No. 158 Pension	\$47,096,080	\$6,855,126	\$4,059,994
28	Unit of Property - 481 Adj	34,816,420		
29	ARO - Regulatory Asset	5,019,958	149,822	255,758
30	SFAS No. 158 Post Retirement Benefits	4,700,197		2,696,623
31	Unit of Property	157,386	696,522	3,245,043
32	Merchant Function Charge	939,546		859,488
33	Capitalized Pension Gain	1,349,110	265,008	
34	Flood Costs	973,037	2,990	207,183
35	Repair Allowance	904,084	208,744	317,724
36	Other	(9,163,270)	5,148,830	2,664,535
37				
38				
39				
40				
41				
42				
43				
44	TOTAL Gas	\$86,792,548	\$13,327,042	\$14,306,348
45	Other			
46				
47				
48				
49				
50				
51				
52				
53	TOTAL Other	\$0	\$0	\$0

Name of Respondent New York State Electric & Gas Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/2010		Year of Report 12/31/2010	
ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)							
3. Provide in the space below explanations for pages 276 and 277. Include amounts relating to insignificant items listed under Other. 4. Use footnotes as required.							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits		Credits			
		Acct. Credited (g)	Amount (h)	Acct. Debited (i)	Amount (j)		
							1
							2
						(\$15,022,550)	3
				182/190	17,822,945	43,846,755	4
						0	5
						0	6
						9,752,200	7
		254	20,654,107			380,928,750	8
\$0	\$0		\$20,654,107		\$17,822,945	\$419,505,155	9
							10
						(\$11,983,814)	11
						4,428,151	12
		182	1,466,222	182/190	3,537	5,802,223	13
						14,023,486	14
						19,424,652	15
		190	34,312			85,778,930	16
\$0	\$0		\$1,500,534		\$3,537	\$117,473,628	17
						0	18
\$0	\$0		\$22,154,641		\$17,826,482	\$536,978,783	19
							20
			\$18,134,939		\$15,780,902	\$455,888,257	21
			4,019,702		2,045,580	81,090,526	22
						\$0	23
NOTES (Continued)							

ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits		Credits			
		Acct. Credited (g)	Amount (h)	Acct. Debited (i)	Amount (j)		
							1
							2
						\$172,698,476	3
				283		57,376,738	4
						34,816,420	5
				190		47,861,207	6
				190		12,405,191	7
			20,124,420			0	8
						7,062,377	9
				190		13,484,647	10
		190		190		4,807,327	11
						2,620,348	12
						8,360,881	13
						4,098,799	14
						(8,725,467)	15
						2,109,004	16
				190		3,928,653	17
				190		3,835,320	18
						358,768	19
						1,453,548	20
						1,022,741	21
				190		975,114	22
						1,021,872	
		190	529,687	190		9,356,786	23
\$0	\$0	190	\$20,654,107		\$0	\$380,928,750	24
							25
						\$49,891,212	26
						34,816,420	27
						4,914,022	28
						2,003,574	29
						(2,391,135)	30
						80,058	31
						1,614,118	32
						768,844	33
				190		795,104	34
		190	34,312	190		(6,713,287)	35
						0	36
						0	37
						0	38
						0	39
						0	40
						0	41
						0	42
\$0	\$0		\$34,312		\$0	\$85,778,930	43
							44
						\$0	45
						0	46
						0	47
						0	48
						0	49
						0	50
						0	51
\$0	\$0		\$0		\$0	\$0	52

Name of Respondent New York State Electric & Gas Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
OTHER REGULATORY LIABILITIES (Account 254)					
1. Reporting below the particulars (details) called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts). 2. For regulatory liabilities being amortized, show period of amortization in column (a). 3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$50,000, whichever is less) may be grouped by classes.					
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	DEBITS		Credits (d)	Balance End of Year (e)
		Account Credited (b)	Amount (c)		
1	Unamortized Unbilled Reserve - Case Nos.				
2	01-G-1668 & 01-G-1683 & 09-G-0716	495	64,300	87,267	790,865
3					
4	Excess Deferred Income Taxes			(758,042)	8,840,078
5					
6	NMP2 Asset Sale Gain Account - Case Nos.				
7	01-E-0359, 01-M-0404 & 09-E-0715				
8	(Amortization period ending December 2013)	456	3,340,541	9,262,000	24,528,783
9					
10	Gain/Losses on Surplus Sales - Case Nos.				
11	01-E-0359, 01-G-1668, 01-G-1683 & 01-M-0404				41,667
12					
13	SFAS No. 143 Asset Retirement Obligation -				
14	Transition Adjustment - Case Nos. 01-G-1668				
15	& 01-G-1683				3,000,988
16					
17	Gas Costs - Case Nos. 01-G-1668 & 01-G-1683			(4,069,521)	6,050,980
18					
19	Research & Development - Case Nos.				
20	01-G-1668, 01-G-1683, 99-G-1369 & 09-G-0716			603,092	51,324
21					
22	Economic Development - Case Nos. 01-G-1668,				
23	01-G-1683, 02-E-0576, 09-E-0715 & 09-G-0716			9,925,353	18,203,622
24					
25	Service Quality Performance Mechanism -				
26	Electric - Case Nos. 07-M-0906, 09-E-0715				
27	(Amortization period ending December 2013)	456	666,667		1,333,333
28					
29	Service Quality Performance Mechanism - Gas -				
30	Case Nos. 01-G-1668, 01-G-1683, 07-M-0906 &				
31	09-G-0716 (Amortization period ending December				
32	2013)	495	166,389	34,018	720,501
33					
34	Capitalized Installation Costs - Electric - Case				
35	Nos. 05-E-1222 & 09-E-0715 (Amortization				
36	period ending December 2013)	405,583,586	731,929		1,097,917
37					
38	Capitalized Installation Costs - Gas - Case No.				
39	09-G-0716 (Amortization period ending December				
40	2013)	878	82,472	824,717	742,245
41	From Insert A		72,679,798	27,901,090	147,812,133
42	TOTAL		\$77,732,096	\$43,809,974	\$213,214,436

If applicable, see insert page below:

New York State Electric & Gas Corporation

12/31/2010

OTHER REGULATORY LIABILITIES (Account 254)					
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	DEBITS		Credits (d)	Balance End of Year (e)
		Account Credited (b)	Amount (c)		
1	Stray Voltage - Case Nos. 05-E-1222 & 09-E-0715				
2	(Amortization period ending December 2013)	598	(3,258,333)	(2,826,362)	390,915
3					
4	Taxes on Book Depreciation Rate Charge -				
5	Case Nos. 05-E-1222 & 09-E-0715				
6	(Amortization period ending December 2013)	456	948,200	16,037,415	26,640,892
7					
8	Positive Benefit Adjustment Case Nos.				
9	07-M-0906, 09-E-0715 & 09-G-0716				
10	(Amortization period ending December 2013)	407.4	73,927,408	7,025,851	111,018,237
11					
12	Tennessee Gas Pipeline Refund - Case Nos.				
13	RP91-203-076 & RP92-132-064	804	1,062,523	186,844	2,284,747
14					
15	Default Service Option Hedges - Case Nos.				
16	05-E-1222			1,061,367	1,061,367
17					
18	Pension Deferral - Case Nos. 09-E-0715				
19	& 09-G-0716			1,834,614	1,834,614
20					
21	Medicare Part D Case Nos. 09-E-0715 &				
22	09-G-0716			330,867	330,867
23					
24	Variable Rate Debt Reconciliation - Case Nos.				
25	09-E-0715 & 09-G-0716			528,522	528,522
26					
27	Management Audit Expense Reconciliation -				
28	Case Nos. 09-E-0715 & 09-G-0716			83,333	83,333
29					
30	Incremental Maintenance/CRO Initiatives -				
31	Case Nos. 09-E-0715 & 09-G-0716			1,812,650	1,812,650
32					
33	Gas Pipeline Integrity Costs Reconciliation -				
34	Case No. 09-G-0716			75,034	75,034
35					
36	Theoretical Excess Tax Flow-Through Impacts -				
37	Case No. 09-E-0715			1,353,794	1,353,794
38					
39	Gas R&D Deferral Case No. 09-G-0716			388,864	388,864
40					
41	Purchase of Receivable Deferral Elec & Gas -				
42	Case Nos. 09-E-0715 & 09-G-0716			8,297	8,297
43					
44					
45					
46					
47					
48					
49	TOTAL		\$72,679,798	\$27,901,090	\$147,812,133

Name of Respondent New York State Electric & Gas Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2010	Year of Report 12/31/2010
ELECTRIC OPERATING REVENUES (ACCOUNT 400)				
<p>1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.</p> <p>2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average</p> <p>of twelve figures at the close of each month.</p> <p>3. If increases or decreases from previous year (columns (c), (e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.</p>				
Line Title of Account		OPERATING REVENUES		
		Amount for Year	Amount for Previous Year	
No.	(a)	(b)	(c)	
1	Sales of Electricity			
2	(440) Residential Sales	\$638,331,604	\$672,910,971	
3	(442) Commercial and Industrial Sales			
4	Small (or Commercial) (See Instr. 4)	223,478,772	226,879,095	
5	Large (or Industrial) (See Instr. 4)	64,942,621	85,661,369	
6	(444) Public Street and Highway Lighting	10,743,152	11,348,862	
7	(445) Other Sales to Public Authorities	68,070,447	76,678,927	
8	(446) Sales to Railroads and Railways			
9	(448) Interdepartmental Sales	1,875,070	1,888,580	
10	TOTAL Sales to Ultimate Consumers	1,007,441,666	1,075,367,804	
11	(447) Sales for Resale	285,261,468	88,517,637	
12	TOTAL Sales of Electricity	1,292,703,134	1,163,885,441	
13	(Less) (449.1) Provision for Rate Refunds			
14	TOTAL Revenues Net of Provision for Refunds	1,292,703,134	1,163,885,441	
15	Other Operating Revenues			
16	(450) Forfeited Discounts	3,324,313	3,794,112	
17	(451) Miscellaneous Service Revenues	334,373	516,232	
18	(453) Sales of Water and Water Power			
19	(454) Rent from Electric Property	7,973,773	6,424,686	
20	(455) Interdepartmental Rents			
21	(456) Other Electric Revenues	(13,165,373)	(3,240,548)	
22	(456.1) revenues from Transmission of Electricity of Others	46,782,369	45,586,336	
23				
24				
25				
26	TOTAL Other Operating Revenues	45,249,455	53,080,818	
27	TOTAL Electric Operating Revenues	\$1,337,952,589	\$1,216,966,259	

Name of Respondent New York State Electric & Gas Corporation	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2010	Year of Report 12/31/2010
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ELECTRIC OPERATING REVENUES (ACCOUNT 400) (Continued)

4. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote).

5. See pages 108-109, Important Changes During Year, for important new territory added and important rate increases or decreases.
6. For lines 2, 4, 5, and 6, see page 304 for amounts relating to unbilled revenue by accounts.
7. Include unmetered sales. Provide details of such sales in a footnote.

MEGAWATT HOURS SOLD		AVG. NO. CUSTOMERS PER MONTH		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
6,518,509	6,222,800	760,828	757,829	1
				2
				3
4,063,498	3,920,351	100,204	100,729	4
2,968,140	2,948,524	2,349	2,431	5
73,918	75,863	1,146	1,145	6
1,424,067	1,552,352	13,212	13,156	7
				8
21,210	22,078			9
15,069,342	14,741,968	877,739	875,290	10
6,669,118	2,156,454	7	7	11
21,738,460	16,898,422	877,746	875,297	12
				13
21,738,460	16,898,422	877,746	875,297	14

Line 12, Column (b) includes \$ -3,955,122 of unbilled revenues.

Line 12 Column (d) includes 149,034 MWH relating to unbilled revenues.

New York State Electric & Gas Corporation			This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
SALES OF ELECTRICITY BY RATE SCHEDULES						
<p>1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customers, average KWh per customer, and average revenue per KWh, excluding data for Sales for Resale which is reported on pages 310-311.</p> <p>2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," pages 300-301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.</p> <p>3. Where the same customers are served under more than one rate schedule in the same revenue account classifica-</p> <p>tion (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.</p> <p>4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).</p> <p>5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.</p> <p>6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.</p>						
Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)
1	Residential Sales					
2	SC#1 Residential Regular Service	4,598,217	475,684,568	616,783	7,455	0.1034
3	SC#3 Prim. Serv. Demand<500 kW	92	8,448			0.0918
4	SC#5 Outdoor Lighting	2,950	587,950	3,940	749	0.1993
5	SC#6 General Service	5,880	799,956	1,280	4,594	0.1360
6	SC#8 Residential Day-Night	1,626,875	150,092,989	135,198	12,033	0.0923
7	SC#9 Gen. Serv. Day-Night	1,233	142,445	136	9,066	0.1155
8	SC#12 Residential Large TOU	200,468	15,114,955	3,491	57,424	0.0754
9						
10	Unbilled Revenues	82,793	(4,099,707)			(0.0495)
11						
12	Totals (Account 440)	6,518,508	638,331,604	760,828	8,568	0.0979
13						
14						
15	Commercial & Industrial Sales					
16	SC#1 Residential Regular Service	4,415	526,755	706	6,254	0.1193
17	SC#2 Gen. Serv. Demand <500kW	2,296,241	144,646,908	35,929	63,911	0.0630
18	SC#3 Prim. Serv. Demand<500 kW	72,058	2,820,786	147	490,190	0.0391
19	SC#5 Outdoor Lighting	14,203	2,076,329	3,606	3,939	0.1462
20	SC#6 General Service	232,079	29,716,427	56,369	4,117	0.1280
21	SC#7,#13,Gen. Serv.>500kw	4,079,683	98,761,240	3,426	1,190,801	0.0242
22	SC#8 Residential Day-Night	1,254	115,805	89	14,090	0.0923
23	SC#9 Gen. Serv. Day-Night	18,875	1,987,783	2,212	8,533	0.1053
24	SC#11 Standby Service	77,197	2,140,200	33	2,339,303	0.0277
25	SC#12 Residential Large TOU	1,646	2,749,225	12	137,167	1.6702
26	Special Contracts (Old Expansion)	176,765	2,774,866	24	7,365,208	0.0157
27						
28	Unbilled Revenues	57,222	105,070			0.0018
29						
30	Totals (Accout 442 & 443)	7,031,638	288,421,394	102,553	68,566	0.0410
31						
32						
33	Street & Highway Lighting					
34	SC#1 Limited Cont. Provision	380	52,611	23	16,522	0.1385
35	SC#2 Energy Only/Limited Maint.	17,313	964,492	163	106,215	0.0557
36	SC#3 Standard Street Lighting	56,225	9,726,049	960	58,568	0.1730
37						
38	Total (Account 444)	73,918	10,743,152	1,146	64,501	0.1453
39						
40						
41	Total Billed	14,920,308	1,011,396,788	877,739	16,999	0.0678
42	Total Unbilled Rev. (See Instr. 6)	149,034	(3,955,122)	0	0	(0.0265)
43	TOTAL	15,069,342	\$1,007,441,666	877,739	17,168	0.0669

SALES OF ELECTRICITY BY RATE SCHEDULES						
Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)
1	Public Authority					
2	SC#1 Residential Regular Service	4,761	362,066	191	24,927	0.0760
3	SC#2 Gen. Serv. Demand<500kW	487,459	26,677,701	4,994	97,609	0.0547
4	SC#3 Prim. Serv. Demand<500kW	60,703	2,278,231	123	493,520	0.0375
5	SC#5 Outdoor Lighting	1,891	293,217	563	3,359	0.1551
6	SC#6 General Service	21,875	2,738,874	6,581	3,324	0.1252
7	SC#7,#13,#14Gen. Serv.>500kw	747,520	30,567,864	544	1,374,118	0.0409
8	SC#8 Residential Day-Night	3,029	250,460	69	43,899	0.0827
9	SC#9 Gen. Serv. Day-Night	1,521	123,424	121	12,570	0.0811
10	SC#11 Standby Service	85,840	4,700,371	16	5,365,000	0.0548
11	SC#12 Residential Large TOU	449	38,723	10	44,900	0.0862
12						
13	Unbilled Revenue	9,019	39,515			0.0044
14						
15	Totals (Account 445)	1,424,067	68,070,446	13,212	107,786	0.0478
16						
17						
18	Interdepartmental Sales					
19	SC#1 Residential Regular Service	3,238	292,292			0.0903
20	SC#2 Gen. Serv. Demand<500kW	2,109	166,700			0.0790
21	SC#3 Prim. Serv. Demand<500kW	5	1,079			0.2158
22	SC#5 Outdoor Lighting	149	37,811			0.2538
23	SC#6 General Service	15,706	1,376,661			0.0877
24	SC#7,#13,#14Gen. Serv.>500kw	3	526			0.1753
25	SC#9 Gen. Serv. Day-Night					
26						
27	Totals (Account 448)	21,210	1,875,069			0.0884
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50						
51						
52						
53						
54						
55	Total Billed	2,890,554	\$139,891,030	26,424	109,391	0.0484

Name of Respondent New York State Electric & Gas Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010	
SALES FOR RESALE (Account 447)						
<p>1. Report all sales for resale (i.e. sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (pages 326-327).</p> <p>2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows: RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (ie., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers. LF - for long-term service, "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract. IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years. SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less. LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit. IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means longer than one year but less than five years.</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Non-Associated Utilities	RQ	Various			
2						
3	Other Sales		Various			
4						
5						
6						
7						
8						
9						
10						
11						
12						
13	From Insert Page					
14	Total					

Name of Respondent New York State Electric & Gas Corp	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RG sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this listing. Enter "Total" in column (a) as the last line of the schedule. Report subtotals and total for columns (g) through (k).
5. In column (c), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
6. For requirements RQ sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
7. Report in column (g) the megawatthours shown on bills rendered to the purchaser.
8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustment, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the last line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales for Resale on page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales for Resale on page 401, line 24.
10. Footnote entries as required and provide explanations following all required data.

Megawatthours Sold (g)	REVENUE			Total (\$) (h + i + j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
11,015		\$1,215,713		\$1,215,713	1
				0	2
6,658,103		284,045,755		284,045,755	3
				0	4
				0	5
				0	6
				0	7
				0	8
				0	9
				0	10
				0	11
				0	12
				0	13
6,669,118	\$0	\$285,261,468	\$0	\$285,261,468	14

Name of Respondent New York State Electric & Gas Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
ELECTRIC OPERATION AND MAINTENANCE EXPENSES				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	1. POWER PRODUCTION EXPENSES			
2	A. Steam Power Generation			
3	Operation			
4	(500) Operation Supervision and Engineering			
5	(501) Fuel			
6	(502) Steam Expenses			
7	(503) Steam from Other Sources			
8	(Less) (504) Steam Transferred-Cr.			
9	(505) Electric Expenses			
10	(506) Miscellaneous Steam Power Expenses			
11	(507) Rents			
12	(509) Allowances			
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	0	0	
14	Maintenance			
15	(510) Maintenance Supervision and Engineering			
16	(511) Maintenance of Structures			
17	(512) Maintenance of Boiler Plant			
18	(513) Maintenance of Electric Plant			
19	(514) Maintenance of Miscellaneous Steam Plant			
20	TOTAL Maintenance (Enter Total of lines 15 thru 19)	0	0	
21	TOTAL Power Production Expenses-Steam Power (Enter Total of Lines 13 and 20)	0	0	
22	B. Nuclear Power Generation			
23	Operation			
24	(517) Operation Supervision and Engineering			
25	(518) Fuel			
26	(519) Coolants and Water			
27	(520) Steam Expenses			
28	(521) Steam from Other Sources			
29	(Less) (522) Steam Transferred-Cr.			
30	(523) Electric Expenses			
31	(524) Miscellaneous Nuclear Power Expenses			
32	(525) Rents			
33	TOTAL Operation (Enter Total of lines 24 thru 32)	0	0	
34	Maintenance			
35	(528) Maintenance Supervision and Engineering			
36	(529) Maintenance of Structures			
37	(530) Maintenance of Reactor Plant Equipment			
38	(531) Maintenance of Electric Plant			
39	(532) Maintenance of Miscellaneous Nuclear Plant			
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)	0	0	
41	TOTAL Power Production Expenses-Nuclear Power (Enter Total of lines 33 and 40)	0	0	
42	C. Hydraulic Power Generation			
43	Operation			
44	(535) Operation Supervision and Engineering	550,409	328,999	
45	(536) Water for Power			
46	(537) Hydraulic Expenses	106,446	103,557	
47	(538) Electric Expenses	80,069	114,004	
48	(539) Miscellaneous Hydraulic Power Generation Expenses	388,438	403,822	
49	(540) Rents			
50	TOTAL Operation (Enter Total of lines 44 thru 49)	\$1,125,362	\$950,382	

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.		Amount for Current Year (b)	Amount for Previous Year (c)	
51	C. Hydraulic Power Generation (Continued)			
52	Maintenance			
53	(541) Maintenance Supervision and Engineering	37,839	31,350	
54	(542) Maintenance of Structures	752	15,776	
55	(543) Maintenance of Reservoirs, Dams, and Waterways	278,414	185,044	
56	(544) Maintenance of Electric Plant	292,546	303,276	
57	(545) Maintenance of Miscellaneous Hydraulic Plant	150,620	273,702	
58	TOTAL Maintenance (Enter total of lines 53 thru 57)	760,171	809,148	
59	L Power Production Expenses-Hydraulic Power (Enter total of lines 50 and 58)	1,885,533	1,759,530	
60	D. Other Power Generation			
61	Operation			
62	(546) Operation Supervision and Engineering	2,835	7,508	
63	(547) Fuel	56,562	40,240	
64	(548) Generation Expenses	6,824	9,377	
65	(549) Miscellaneous Other Power Generation Expenses	1,991	14,029	
66	(550) Rents	537,970	616,843	
67	TOTAL Operation (Enter total of lines 62 thru 66)	606,182	687,997	
68	Maintenance			
69	(551) Maintenance Supervision and Engineering	945	688	
70	(552) Maintenance of Structures	977	2,853	
71	(553) Maintenance of Generating and Electric Plant	43,136	18,583	
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	9,108	14,892	
73	TOTAL Maintenance (Enter Total of Lines 69 thru 72)	54,166	37,016	
74	TOTAL Power Production Expenses--Other Power (Enter Total of Lines 67 and 73)	660,348	725,013	
75	E. Other Power Supply Expenses			
76	(555) Purchased Power	613,830,501	589,256,073	
77	(556) System Control and Load Dispatching	114,598	128,502	
78	(557) Other Expenses	1,199,431	1,194,736	
79	TOTAL Other Power Supply Expenses (Enter Total of Lines 76 thru 78)	615,144,530	590,579,311	
80	TOTAL Power Production Expenses (Enter total of lines 21, 41, 59, 74, and 79)	617,690,411	593,063,854	
81	2. TRANSMISSION EXPENSES			
82	Operation			
83	(560) Operation Supervision and Engineering	3,586,625	2,888,893	
84	(561) Load Dispatching	5,568,048	6,561,235	
85	(562) Station Expenses	3,413,807	4,124,785	
86	(563) Overhead Lines Expenses	796,096	758,763	
87	(564) Underground Lines Expenses	15,874	14,253	
88	(565) Transmission of Electricity by Others	9,593,045	7,494,519	
89	(566) Miscellaneous Transmission Expenses	2,736,205	3,376,900	
90	(567) Rents	226,963	225,408	
91	TOTAL Operation (Enter total of lines 83 thru 90)	25,936,663	25,444,756	
92	Maintenance			
93	(568) Maintenance Supervision and Engineering	834,311	869,914	
94	(569) Maintenance of Structures	1,962,521	1,917,060	
95	(570) Maintenance of Station Equipment	1,746,658	2,154,896	
96	(571) Maintenance of Overhead Lines	8,610,758	8,812,459	
97	(572) Maintenance of Underground Lines	16,634	7,557	
98	(573) Maintenance of Miscellaneous Transmission Plant	151,599	155,308	
99	TOTAL Maintenance (Enter total of lines 93 thru 98)	13,322,481	13,917,194	
100	TOTAL Transmission Expenses (Enter total of lines 91 and 99)	39,259,144	39,361,950	
101	3. DISTRIBUTION EXPENSES			
102	Operation			
103	(580) Operation Supervision and Engineering	8,832,193	8,583,812	

Name of Respondent New York State Electric & Gas Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
104	3. DISTRIBUTION EXPENSES (Continued)			
105	(581) Load Dispatching			
106	(582) Station Expenses	3,856,294	4,911,219	
107	(583) Overhead Line Expenses	6,782,405	8,008,873	
108	(584) Underground Line Expenses	2,226,391	2,643,966	
109	(585) Street Lighting and Signal System Expenses	126,890	394,575	
110	(586) Meter Expenses	8,319,864	7,154,356	
111	(587) Customer Installations Expenses	688,490	774,130	
112	(588) Miscellaneous Expenses	10,266,792	11,296,878	
113	(589) Rents	434,937	428,070	
114	TOTAL Operation (Enter Total of lines 103 thru 113)	41,534,256	44,195,879	
115	Maintenance			
116	(590) Maintenance Supervision and Engineering	14,126,622	9,720,290	
117	(591) Maintenance of Structures	258,834	443,522	
118	(592) Maintenance of Station Equipment	2,409,288	3,175,427	
119	(593) Maintenance of Overhead Lines	64,676,810	50,633,838	
120	(594) Maintenance of Underground Lines	1,468,960	1,693,228	
121	(595) Maintenance of Line Transformers	838,324	546,929	
122	(596) Maintenance of Street Lighting and Signal Systems	1,941,540	2,516,539	
123	(597) Maintenance of Meters	465	12,597	
124	(598) Maintenance of Miscellaneous Distribution Plant	50,513,837	(2,378,836)	
125	TOTAL Maintenance (Enter Total of lines 116 thru 124)	136,234,680	66,363,534	
126	TOTAL Distribution Expenses (Enter Total of lines 114 and 125)	177,768,936	110,559,413	
127	4. CUSTOMER ACCOUNTS EXPENSES			
128	Operation			
129	(901) Supervision	1,209,773	1,524,066	
130	(902) Meter Reading Expenses	8,810,807	7,554,188	
131	(903) Customer Records and Collection Expenses	27,185,242	33,086,419	
390	(904) Uncollectible Accounts	10,780,501	10,464,012	
133	(905) Miscellaneous Customer Accounts Expenses	1,742,151	389,911	
134	TOTAL Customer Accounts Expenses (Enter Total of lines 129 thru 133)	49,728,474	53,018,596	
135	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
136	Operation			
137	(907) Supervision			
138	(908) Customer Assistance Expenses	39,442,905	36,216,425	
139	(909) Information and Instructional Expenses	26,597	24,995	
140	(910) Miscellaneous Customer Service and Information Expenses	13,933,851	10,849,177	
141	TOTAL Cust. Service and Informational Expenses (Enter Total of Lines 137 thru 140)	53,403,353	47,090,597	
142	6. SALES EXPENSES			
143	Operation			
144	(911) Supervision			
145	(912) Demonstrating and Selling Expenses	3,280,130	2,401,865	
146	(913) Advertising Expenses			
147	(916) Miscellaneous Sales Expenses	45,088	35,678	
148	TOTAL Sales Expenses (Enter Total of lines 144 thru 147)	3,325,218	2,437,543	
149	7. ADMINISTRATIVE AND GENERAL EXPENSES			
150	Operation			
151	(920) Administrative and General Salaries	7,223,230	6,980,966	
152	(921) Office Supplies and Expenses	7,961,625	10,354,612	
153	(Less) (922) Administrative Expenses Transferred-Credit	\$8,240,246	\$8,327,170	

Name of Respondent New York State Electric & Gas Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
154	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)			
155	(923) Outside Services Employed	\$28,446,146	\$36,268,069	
156	(924) Property Insurance	978,254	820,768	
157	(925) Injuries and Damages	3,360,715	2,319,568	
158	(926) Employee Pensions and Benefits	650,152	1,320,903	
159	(927) Franchise Requirements			
160	(928) Regulatory Commission Expenses	29,765,208	27,433,669	
161	(929) (Less) Duplicate Charges-Cr.	(1,645,024)	(1,759,762)	
162	(930.1) General Advertising Expenses	1,638,211	2,278,198	
163	(930.2) Miscellaneous General Expenses	48,214,083	25,463,438	
164	(931) Rents	1,930,609	1,808,005	
165	TOTAL Operation (Enter Total of lines 151 thru 164)	120,282,963	104,961,264	
166	Maintenance			
167	(935) Maintenance of General Plant	1,101,356	1,272,768	
168	TOTAL Administrative and General Expenses (Enter total of lines 165 and 167)	121,384,319	106,234,032	
169	TOTAL Electric Operation and Maintenance Expenses (Enter total of lines 80, 100, 126, 134, 141, 148 and 168)	\$1,062,559,855	\$951,765,985	
NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES				
<p>1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.</p> <p>2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.</p> <p>3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.</p>				
1. Payroll Period Ended (Date)		12/31/2010	12/31/2009	
2. Total Regular Full-Time Employees		1,907	2,035	
3. Total Part-Time and Temporary Employees		22	29	
4. Total Employees		1,929	2,064	

Name of Respondent New York State Electric & Gas Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010	
PURCHASED POWER (Account 555) (INCLUDING POWER EXCHANGES)						
<p>1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.</p> <p>2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows: RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers. LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract. IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years. SF - for short-term firm service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less. LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit. IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means longer than one year but less than five years. EX - for exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges. OS - for other service. Use this category only for those services which cannot be placed in the above-</p>						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Advantage Energy, LLC					
2	Advion Bioservices, Inc.					
3	Agway Energy Services, LLC					
4	Alice Falls Corporation	OS				
5	Allegheny Hydro No. 8 & 9	OS				
6	Amerada Hess Corporation					
7	AO Fox Hospital					
8	Ashton Potter					
9	Aurora Home, LLC	OS				
10	Bassett Hospital	OS				1
11						
12	From Insert Page					
13	Total					

Name of Respondent New York State Electric & Gas Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010				
PURCHASED POWER (Account 555) (Continued) (Including power exchanges)							
<p>defined categories, such as all nonfirm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote for each adjustment. AD - for out-of-period adjustment. Use this code for any accounting adjustment or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.</p> <p>4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for nonFERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.</p> <p>5. For requirements RQ purchases and any type of services involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.</p> <p>6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.</p> <p>7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (1) includes credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.</p> <p>8. The data in column (g) through (m) must be totaled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.</p> <p>9. Footnote entries as required and provide explanations following all required data.</p>							
	POWER EXCHANGES		COST/SETTLEMENT OF POWER				
Megawatthours Purchased (g)	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j + k + l) or Settlement (\$) (m)	Line No.
					\$19,877	\$19,877	1
			1,065			1,065	2
					(1,221)	(1,221)	3
5,492				491,504		491,504	4
168,058				5,845,585		5,845,585	5
					1,169	1,169	6
			5,386			5,386	7
			1,635			1,635	8
9				363		363	9
			21,598			21,598	10
						0	11
14,186,242			41,055,728	549,786,937	16,600,875	607,443,540	12
14,359,801	0	0	\$41,085,412	\$556,124,389	\$16,620,700	\$613,830,501	13

PURCHASED POWER (Account 555) (INCLUDING POWER EXCHANGES)						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Blue Rock Energy					
3	Broome Development Services					
4	Broome Energy Resources, LLC	OS				
5	Burlington Electric Energy					
7	Canax Energy, Inc.					
8	Catamount Ski Area					
9	Catskill Mts. Energy Corporation					
10	Central Hudson	RQ				
11	Central New York Oil & Gas					10
12	Central Vermont Public Service	RQ				
13	Chasm Hydro Partnership	OS				
14	City of Auburn - Auburn Landfill					
15	City of Auburn - North Division	OS				
16	City of Geneva					
17	Claverack Rural Electric Corporation	RQ				
19	Columbia Utilities, LLC					
20	Columbia Utilities Power, LLC					
21	Con Edison Solutions					
22	Constellation New Energy, Inc.					
23	Constellation Nuclear Energy	RQ				
24	Cornell University					
25	County of Erie					
26	County of Niagara					
27	Crouse Community Center					
28	Delaware County Public Works					
29	Direct Energy Business, LLC					
30	Direct Energy Services, LLC					
31	DTE Energy Trading Inc.					
32	Empire Natural Gas Corporation					
33	Energetix, Inc.					
34	Energy Cooperative of Western NY					
35	Energy Plus Holdings, LLC					
36	Energy Service Providers, Inc.					
37	Finger Lakes Energy Corporation	OS				
38	Gateway Energy Services Corporation					
39	GFI Brokers, LLC					
40	Glacial Energy					
41	Goodyear Lake Power Company	OS				
42	Total					

PURCHASED POWER (Account 555) (Continued) (Including power exchanges)							
Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j + k + l) or Settlement (\$) (m)	
					\$2,168	\$2,168	1
			3,012			3,012	3
16,852				809,595		809,595	4
					10	10	5
					14,741	14,741	7
			1,756			1,756	8
2,883				108,125		108,125	9
972				99,692		99,692	10
			123,220			123,220	11
41				6,133		6,133	12
6,632			10,515	263,024		273,539	13
9,127				301,065		301,065	14
1,795				151,892		151,892	15
			8,272			8,272	16
218				22,878		22,878	17
					1	1	19
					556	556	20
					171	171	21
					20,223	20,223	24
1,431,048				51,713,782		51,713,782	25
26,488				1,041,923		1,041,923	26
					516	516	27
					425	425	28
			1,987			1,987	30
			967			967	31
					7,693	7,693	32
					25	25	33
					(18,284)	(18,284)	34
					1,478	1,478	38
					2,114	2,114	39
					2,267	2,267	40
					(779)	(779)	41
					174	174	42
596				53,525		53,525	44
					1,138	1,138	45
					756	756	46
					3	3	47
5,683				258,770		258,770	48
1,502,335	0	0	\$149,729	\$54,830,404	\$35,396	\$55,015,529	50

PURCHASED POWER (Account 555) (INCLUDING POWER EXCHANGES)						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	GW Lisk Co, Inc.					
2	Hibert College					
3	HQ Energy Services US, Inc.	OS				
4	Hudson Energy Services					
5	Hunt County Furniture					
6	ICAP Energy, LLC					
7	IDT Energy, Inc.					
8	Innovative Energy Systems, Inc.	OS				20
9	ISO New England					
11	J&J Log and Lumber					
14	Letchworth Central School					
15	Liberty Power Holdings, LLC					
16	Liberty Power NY, LLC					
18	Lower Saranac Hydro Partners	OS				
20	Mirabito Gas & Electric, Inc.					
21	Model City Energy, LLC	OS				5
22	Modern Innovative Energy, LLC	OS				6
23	National Grid	RQ				
24	National Pipe & Plastics					
25	New York ISO	SF				640
26	New York Power Authority					353
27	NFTA					
28	NOCO Electric, LLC					
29	Norbord Industries					
30	NRG Power Marketing, Inc.	OS				456
31	Nucor Steel					44
32	NY Industrial Energy Buyers, LLC					
33	Nyseg Solutions					
34	Ontario Power Generation					
35	Orange & Rockland Utilities	RQ				
36	Ovid Big M Markets					
37	Other	OS				
38	Penelec	RQ				
39	Pennsylvania Power & Light	RQ				
40	PEPCO Energy Services, Inc.					
41	PJM Interconnection, LLC	SF				
42	Prebon Energy, Inc.					
46	Renovus Energy	OS				
47	Rochester Gas & Electric Corporation	RQ				
48	Rosenthal Collins Group, LLC					
50	Total					

PURCHASED POWER (Account 555) (Continued) (Including power exchanges)							
Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j + k + l) or Settlement (\$) (m)	
			\$4,950			\$4,950	1
			1,033			1,033	2
					(9,811)	(9,811)	3
					2,505	2,505	4
			3,101			3,101	5
					4,531	4,531	6
					151	151	7
			552,512			552,512	8
					43,003	43,003	9
			4,135			4,135	11
			4,008			4,008	14
					(183)	(183)	15
					185	185	16
29,719				2,636,066		2,636,066	18
					25	25	20
			145,440			145,440	21
			161,280			161,280	22
4,810				618,371		618,371	23
			1,840			1,840	24
7,409,895			11,766,647	332,911,023	24,712,434	369,390,104	25
1,452,836			13,524,260	8,770,902	(2,649,584)	19,645,578	26
					(150)	(150)	27
					2,843	2,843	28
					1,122	1,122	29
			13,194,000		446,323	13,640,323	30
			658,973			658,973	31
					361	361	32
					36,556	36,556	33
					3,613	3,613	34
179				32,495		32,495	35
			642			642	36
7,706				306,517		306,517	37
163				14,613		14,613	38
1,334				197,798		197,798	39
					316	316	40
3,759,806				148,625,096		148,625,096	41
					184	184	42
5				202		202	46
404				63,958		63,958	47
					(2,995,128)	(2,995,128)	48
12,666,857	0	0	\$40,022,821	\$494,177,041	\$19,599,296	\$553,799,158	50

PURCHASED POWER (Account 555) (INCLUDING POWER EXCHANGES)						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Saratoga County Sewer District					1
	Schluter Systems LP					
2	Schools & Municipal Energy Corporation					
3	Sempra Energy Solutions					
4	Sempra Energy Trading Corporation					
5	Seneca Energy II					21
6	Seneca County Law Enforcement Ct					
7	Seneca Falls Power Corporation	OS				
8	Shell Energy North America US LP					
10	Ski Windham					1
11	Southern Cayuga Lake	OS				1
12	Spectron Energy, Inc.					
13	SREC Generating Company Inc.					
15	Suez Energy Resource NA, Inc.	AD				
16	SUNY Plattsburgh					
17	Sysco Food Services of Albany	OS				1
18	TFS Energy					
19	Thunder Ridge Ski Area					
20	Tops Markets, Inc.					
21	Transalta Energy Marketing US, Inc.					
22	Tri County Rec					
23	Upstate Shredding					4
24	US Energy Partners					
25	US Gas & Electric	OS				
26	Village of Arcade	RQ				
27	Village of Lyons					
	Village of Newark					
28	Village of Waterloo	OS				
29	Wagner Hardwoods					
30	Wagner Nineveh					
31	Watchtower Bible & Tract Soc of NY					
32	Waterloo					
33	Western Mass Electric Company	RQ				
34	Whiteface Mountain Ski Center					2
35	Willow Run Foods Inc.					
36	Zotos International					
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49						
50	Total					

PURCHASED POWER (Account 555) (Continued) (Including power exchanges)							
Megawatthours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j + k + l) or Settlement (\$) (m)	
			\$12,425			\$12,425	1
			\$1,989			\$1,989	
					4,042	4,042	2
					(1,175)	(1,175)	3
					374,541	374,541	4
			610,051			610,051	5
			1,635			1,635	6
9,914				420,566		420,566	7
					(1,210,601)	(1,210,601)	8
			9,640			9,640	10
			13,425			13,425	11
			131,322		4,944	136,266	12
2,176				88,156		88,156	13
					7,239	7,239	15
					694	694	16
			13,020			13,020	17
					38,210	38,210	18
			3,449			3,449	19
					1,997	1,997	20
					(2,255,087)	(2,255,087)	21
1,889				137,223		137,223	22
			47,897			47,897	23
					1,239	1,239	24
					(181)	(181)	25
71				3,859		3,859	26
			2,131			2,131	27
			31			31	
			2,522			2,522	28
			4,134			4,134	29
			3,460			3,460	30
					321	321	31
2,962			4,682	123,694		128,376	32
38				5,994		5,994	33
			17,767			17,767	34
			1,530			1,530	35
			2,068			2,068	36
						0	37
						0	38
						0	39
						0	40
						0	41
						0	42
						0	43
						0	44
						0	45
						0	46
						0	47
						0	48
						0	49
17,050	0	0	\$883,178	\$779,492	(\$3,033,817)	(\$1,371,147)	50

Name of Respondent New York State Electric & Gas Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Including transactions referred to as "wheeling")				
<p>1. Report all transmission of electricity, i.e. wheeling, provided for other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in columns (a), (b) and (c).</p> <p>3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c).</p> <p>4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:</p> <p>LF - for long-term firm transmission service. "Long-term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>SF - for short-term firm transmission service. Use this category for all firm services, where the duration of each period of commitment for service is less than one year.</p>				
Line No.	Payment By (Company or Public Authority) [Footnote Affiliations] (a)	Energy Received From (Company or Public Authority) [Footnote Affiliations] (b)	Energy Delivered To (Company or Public Authority) [Footnote Affiliations] (c)	Statistical Classification (d)
1	New York Power Authority/White Plains	New York Power Authority	Not Available	SFP
2	BNP Paribas Energy Trading GP	Not Available	Not Available	SFP
3	Barclays Bank PLC	Not Available	Not Available	SFP
4	Brookfield Energy Marketing, Inc.	Not Available	Not Available	SFP
5	Bruce Power Inc.	Not Available	Not Available	SFP
6	Capital Power Corporation	Not Available	Not Available	SFP
7	Centre Lane Trading LTD.	Not Available	Not Available	SFP
8	Constellation EnergyCommodities Group	Not Available	Not Available	SFP
9	Constellation NewEnergy, Inc.	Not Available	Not Available	SFP
10	CP Energy Marketing (US) Inc.	Not Available	Not Available	SFP
11	DC Energy LLC	Not Available	Not Available	SFP
12	DTE Energy Trading, Inc.	Not Available	Not Available	SFP
13	Emera Energy U.S. Subsidiary No 1	Not Available	Not Available	SFP
14	Edure Energy	Not Available	Not Available	SFP
15	From Insert Page			
16				
17	Total			

Name of Respondent New York State Electric & Gas Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010			
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued) (Including transactions referred to as "wheeling")						
<p>OS - for other transmission service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm transmission service, regardless of the length of the contract. Describe the nature of the service in a footnote.</p> <p>AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.</p> <p>5. In column (e), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.</p> <p>6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.</p> <p>7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.</p>						
FERC Rate Schedule or Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				Megawatthours Received (i)	Megawatthours Delivered (j)	
IOS OATT	NYISO System	Not Available				1
IOS OATT	NYISO System	Not Available				2
IOS OATT	NYISO System	Not Available				3
IOS OATT	NYISO System	Not Available				4
IOS OATT	NYISO System	Not Available				5
IOS OATT	NYISO System	Not Available				6
IOS OATT	NYISO System	Not Available				7
IOS OATT	NYISO System	Not Available				8
IOS OATT	NYISO System	Not Available				9
IOS OATT	NYISO System	Not Available				10
IOS OATT	NYISO System	Not Available				11
IOS OATT	NYISO System	Not Available				12
IOS OATT	NYISO System	Not Available				13
IOS OATT	NYISO System	Not Available				14
						15
						16
			0	0	0	17

Name of Respondent New York State Electric & Gas Corp	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010	
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued) (Including transactions referred to as "wheeling")				
<p>8. Report in columns (i) and (j) the total megawatthours received and delivered.</p> <p>9. In columns (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity listed in column (a). If no monetary settlement was made, enter zero ("0") in column (n). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and type of energy or service rendered.</p> <p>10. Provide total amounts in columns (i) through (n) as the last line. Enter "TOTAL" in column (a) as the last line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on page 401, lines 16 and 17, respectively.</p> <p>11. Footnote entries and provide explanations following all required data.</p>				
REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS				
Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k + l + m) (n)	Line No.
		\$1,016,030	\$1,016,030	1
		70,997	70,997	2
		6,309	6,309	3
		90,478	90,478	4
		2,034	2,034	5
		771	771	6
		26,965	26,965	7
		39,243	39,243	8
		1,684	1,684	9
		26,721	26,721	10
		135,113	135,113	11
		34,697	34,697	12
		3,623	3,623	13
		274	274	14
3,094,027		42,233,403	45,327,430	15
			0	16
\$3,094,027	\$0	\$43,688,342	\$46,782,369	17

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Including transactions referred to as "wheeling")				
Line No.	Payment By (Company or Public Authority) [Footnote Affiliations] (a)	Energy Received From (Company or Public Authority) [Footnote Affiliations] (b)	Energy Delivered To (Company or Public Authority) [Footnote Affiliations] (c)	Statistical Classification (d)
1	Exelon Generation Company LLC	Not Available	Not Available	SFP
2	Fortis Energy Marketing & Trading GP	Not Available	Not Available	SFP
3	FPL Energy Marketing Inc.	Not Available	Not Available	SFP
4	Gotham Energy Marketing LP	Not Available	Not Available	SFP
5	HQ Energy Services (US)	Not Available	Not Available	SFP
6	Integrity's Energy Services, Inc.	Not Available	Not Available	SFP
7	Keytek Energy LLC	Not Available	Not Available	SFP
8	Louis Dreyfus Energy Services LP	Not Available	Not Available	SFP
9	Macuarie Energy LLC	Not Available	Not Available	SFP
10	MAG Energy Solutions, Inc.	Not Available	Not Available	SFP
11	Merrill Lynch Commodities Inc.	Not Available	Not Available	SFP
12	Morgan Stanley Capital Group, Inc.	Not Available	Not Available	SFP
13	Nextera Energy Power Marketing LLC	Not Available	Not Available	SFP
14	NorthPoint Energy Solutions, Inc.	Not Available	Not Available	SFP
15	Ontario Power Generation, Inc.	Not Available	Not Available	SFP
16	Ontario Power Generation Energy Trade, Inc.	Not Available	Not Available	SFP
17	Powerex Corporation	Not Available	Not Available	SFP
18	PP&L EnergyPlus Co. (EPLUS)	Not Available	Not Available	SFP
19	PPM Energy, Inc.	Not Available	Not Available	SFP
20	PSEG Energy Resource & Trade LLC	Not Available	Not Available	SFP
21	Rainbow Energy Marketing Corp.	Not Available	Not Available	SFP
22	RBC Energy Services LP	Not Available	Not Available	SFP
23	Royal Bank of Canada	Not Available	Not Available	SFP
24	Saracen Power LLC	Not Available	Not Available	SFP
25	Saracen Energy Trading Corp.	Not Available	Not Available	SFP
26	Sempra Energy Trading Corp.	Not Available	Not Available	SFP
27	SESCO Enterprises LLC	Not Available	Not Available	SFP
28	Shell Energy North America	Not Available	Not Available	SFP
29	Silverhill Ltd. GP for Power Funds LPs.	Not Available	Not Available	SFP
30	TranAlta Energy Marketing, Inc.	Not Available	Not Available	SFP
31	Twin Cities Energy LLC	Not Available	Not Available	SFP
32	Twin Cities Power LLC	Not Available	Not Available	SFP
33	West Oak Energy NY/NE LP	Not Available	Not Available	SFP
34	Bath Electric, Gas & Water	Various	Bath Electric, Gas & Water	LFP
35	V. of Castile	Various	V. of Castile	LFP
36	V. of Endicott	Various	V. of Endicott	LFP
37	V. of Green	Various	V. of Green	LFP
38	V. of Groton	Various	V. of Groton	LFP
39	V. of Hamilton	Various	V. of Hamilton	LFP
40	V. of Marathon	Various	V. of Marathon	LFP
41	V. of Penn Yan	Various	V. of Penn Yan	LFP
42	V. of Rouses Point	Various	V. of Rouses Point	LFP
43	V. of Sherburne	Various	V. of Sherburne	LFP
44	V. of Silver Springs	Various	V. of Silver Springs	LFP
45	V. of Watkins Glen	Various	V. of Watkins Glen	LFP
46	Delaware County Electric Co-op	Various	Delaware County Electric Co-op	LFP
47	Oneida-Madison Elec Co-op	Various	Oneida-Madison Elec Co-op	LFP
48	Otsego Electric Co-op	Various	Otsego Electric Co-op	LFP
49	Steuben Rural Electric Co-op	Various	Steuben Rural Electric Co-op	LFP
50	Central Hudson	Central Hudson (Vinegar Hill)	Central Hudson (Vinegar Hill)	LFP
51	NYISO-Trans. Congestion Revenues	Various		OS
52				
53				
54				
55				
56				
57				
58				
59				
60				
61				
62				
63				
64				
65	Total			

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued) (Including transactions referred to as "wheeling")						
FERC Rate Schedule or Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				Megawatthours Received (i)	Megawatthours Delivered (j)	
IOS OATT	NYISO System	Not Available				1
IOS OATT	NYISO System	Not Available				2
IOS OATT	NYISO System	Not Available				3
IOS OATT	NYISO System	Not Available				4
IOS OATT	NYISO System	Not Available				5
IOS OATT	NYISO System	Not Available				6
IOS OATT	NYISO System	Not Available				7
IOS OATT	NYISO System	Not Available				8
IOS OATT	NYISO System	Not Available				9
IOS OATT	NYISO System	Not Available				10
IOS OATT	NYISO System	Not Available				11
IOS OATT	NYISO System	Not Available				12
IOS OATT	NYISO System	Not Available				13
IOS OATT	NYISO System	Not Available				14
IOS OATT	NYISO System	Not Available				15
IOS OATT	NYISO System	Not Available				16
IOS OATT	NYISO System	Not Available				17
IOS OATT	NYISO System	Not Available				18
IOS OATT	NYISO System	Not Available				19
IOS OATT	NYISO System	Not Available				20
IOS OATT	NYISO System	Not Available				21
IOS OATT	NYISO System	Not Available				22
IOS OATT	NYISO System	Not Available				23
IOS OATT	NYISO System	Not Available				24
IOS OATT	NYISO System	Not Available				25
IOS OATT	NYISO System	Not Available				26
IOS OATT	NYISO System	Not Available				27
IOS OATT	NYISO System	Not Available				28
IOS OATT	NYISO System	Not Available				29
IOS OATT	NYISO System	Not Available				30
IOS OATT	NYISO System	Not Available				31
IOS OATT	NYISO System	Not Available				32
IOS OATT	NYISO System	Not Available				33
IOS OATT	NYISO System	Bath Electric, Gas & Water	167			34
IOS OATT	NYISO System	V. of Castile	18			35
IOS OATT	NYISO System	V. of Endicott	110			36
IOS OATT	NYISO System	V. of Green	75			37
IOS OATT	NYISO System	V. of Groton	48			38
IOS OATT	NYISO System	V. of Hamilton	127			39
IOS OATT	NYISO System	V. of Marathon	43			40
IOS OATT	NYISO System	V. of Penn Yan	167			41
IOS OATT	NYISO System	V. of Rouses Point	209			42
IOS OATT	NYISO System	V. of Sherburne	128			43
IOS OATT	NYISO System	V. of Silver Springs	12			44
IOS OATT	NYISO System	V. of Watkins Glen	115			45
IOS OATT	NYISO System	Delaware County	111			46
IOS OATT	NYISO System	Oneida-Madison	27			47
IOS OATT	NYISO System	Otsego Electric	100			48
IOS OATT	NYISO System	Steuben Rural	154			49
IOS OATT	NYISO System	Vinegar Hill	54			50
IOS OATT	NYISO System					51
						52
						53
						54
						55
						56
						57
						58
						59
						60
						61
						62
						63
						64
			1665	0	0	65

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)				
(Including transactions referred to as "wheeling")				
REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS				
Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k + l + m) (n)	Line No.
		\$4,884	\$4,884	1
		72	72	2
		75	75	3
		30,230	30,230	4
		74,252	74,252	5
		9,431	9,431	6
		4,078	4,078	7
		5,586	5,586	8
		2,964	2,964	9
		87,156	87,156	10
		31	31	11
		850	850	12
		102	102	13
		3,034	3,034	14
		3,103	3,103	15
		1,799	1,799	16
		79,791	79,791	17
		100,551	100,551	18
		31,079	31,079	19
		39,412	39,412	20
		8,636	8,636	21
		1,407	1,407	22
		2,380	2,380	23
		37,425	37,425	24
		72,182	72,182	25
		19,490	19,490	26
		32,424	32,424	27
		32,937	32,937	28
		63,154	63,154	29
		12,366	12,366	30
		66,379	66,379	31
		3,460	3,460	32
		5,787	5,787	33
318,356			318,356	34
33,885			33,885	35
209,796			209,796	36
142,181			142,181	37
91,021			91,021	38
240,499			240,499	39
82,690			82,690	40
317,057			317,057	41
399,895			399,895	42
243,903			243,903	43
22,362			22,362	44
221,011			221,011	45
213,435			213,435	46
50,952			50,952	47
191,656			191,656	48
295,227			295,227	49
20,101			20,101	50
		41,396,896	41,396,896	51
			0	52
			0	53
			0	54
			0	55
			0	56
			0	57
			0	58
			0	59
			0	60
			0	61
			0	62
			0	63
			0	64
\$3,094,027	\$0	\$42,233,403	\$45,327,430	65

Name of Respondent New York State Electric & Gas Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/2010	Year of Report 12/31/2010		
TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565) (Including transactions referred to as "wheeling")							
<p>1. Report all transmission, i.e., wheeling, of electricity provided to respondent by other electric utilities, cooperatives, municipalities, or other public authorities during the year.</p> <p>2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company; abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider.</p> <p>3. Provide in column (a) subheadings and classify transmission service purchased from other utilities as: "Delivered Power to Wheeler" or "Received Power from Wheeler."</p> <p>4. Report in columns (b) and (c) the total megawatthours received and delivered by the provider of the transmission service.</p> <p>5. In columns (d) through (g), report expenses as shown on bills or vouchers rendered to the respondent. In column (d), provide demand charges. In column (e), provide energy charges related to the amount of energy transferred. In column (f), provide the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (f). Report in column (g) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero ("0") in column (g). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and type of energy or service rendered.</p> <p>6. Enter "TOTAL" in column (a) as the last line. Provide a total amount in columns (b) through (g) as the last line. Energy provided by the respondent for the wheeler's transmission losses should be reported on the Electric Energy Account, page 401. If the respondent received power from the wheeler, energy provided to account for losses should be reported on line 19. Transmission By Others Losses, on page 401. Otherwise, losses should be reported on line 27, Total Energy Losses, page 401.</p> <p>7. Footnote entries and provide explanations following all required data.</p>							
Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
		Megawatthours Received (b)	Megawatthours Delivered (c)	Demand Charges (\$) (d)	Energy Charges (\$) (e)	Other Charges (\$) (f)	Total Cost of Transmission (\$) (g)
1	Central Hudson						\$0
2	Gas & Electric Corp.	OS		52,391			52,391
3							0
4	New York Power						0
5	Authority	OS		174,827			174,827
6							0
7	National Grid	OS		9,355,896			9,355,896
8							0
9	Consolidated Edison						0
10	CO. of New York, Inc.	OS		9,719			9,719
11							0
12	Orange & Rockland						0
13	Utilities	OS		212			212
14							0
15	From Insert Page						0
16	Total	0	0	\$9,593,045	\$0	\$0	\$9,593,045

Name of Respondent New York State Electric & Gas Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2010
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC and GAS)			
Line No.	Description (a)	Amount (b)	
1	Industry Association Dues	\$77,884	
2	Nuclear Power Research Expenses		
3	Other Experimental and General Research Expenses	1,247,067	
4	Publishing and Distributing Information and Reports to Stockholders; Trustee, Registrar, and Transfer Agent Fees and Expenses, and Other Expenses of Servicing Outstanding Securities of the Respondent		
5	Other Expenses (List items of \$5,000 or more in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Group amounts of less than \$5,000 by classes if the number of items so grouped is shown).		
6	<u>Electric</u>		
7			
8	Iberdrola USA Management Corporation	12,095,014	
9			
10	Other Environmental Activities	33,642,433	
11			
12	Undistributed Adjustment	(117,852)	
13			
14	Bank Service Fee	531,015	
15			
16	Rate Agency Fee	130,639	
17			
18	Miscellaneous	607,883	
19			
20			
21			
22			
23			
24	Subtotal	48,214,083	
25	<u>Gas</u>		
26			
27	Industry Association Dues	4,648	
28			
29	Other Experimental and General Research Expenses	358,232	
30			
31	Iberdrola USA Management Corporation	1,719,940	
32			
33	Other Environmental Activities	4,186,185	
34			
35	Undistributed Adjustment	40,846	
36			
37	Bank Service Fee	78,646	
38			
39	Rate Agency Fee	19,348	
40			
41	Miscellaneous	(20,715)	
	Subtotal	6,387,131	
1	<u>Other</u>		
2			
3			
4			
5			
6			
7			
8			
9	Subtotal	0	
10	Total	\$54,601,214	

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 403, 404, 405) (Except amortization of acquisition adjustments)					
<p>1. Report in Section A for the year the amounts for: (a) Depreciation Expense (Account 403); (b) Amortization of Limited-Term Electric Plant (Account 404); and (c) Amortization of Other Electric Plant (Account 405).</p> <p>2. Report in section B the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.</p> <p>3. Report all available information called for in section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.</p> <p>Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of section C the type of plant included in any subaccounts used.</p> <p>In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional classifications and showing a composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.</p> <p>For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant.</p> <p>If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.</p> <p>4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.</p>					
A. Summary of Depreciation and Amortization Charges					
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization of Limited-Term Electric Plant (Acct. 404) (c)	Amortization of Other Electric Plant (Acct. 405) (d)	Total (e)
1	Intangible Plant			\$758,285	\$758,285
2	Steam Production Plant	1,403			1,403
3	Nuclear Production Plant				0
4	Hydraulic Production Plant-Conventional	2,583,692			2,583,692
5	Hydraulic Production Plant-Pumped Storage				0
6	Other Production Plant	15,142			15,142
7	Transmission Plant	15,901,099		573,424	16,474,523
8	Distribution Plant	52,757,089		798,537	53,555,626
9	General Plant	2,940,958		27,857	2,968,815
10	Common Plant-Electric	4,468,575		7,647,873	12,116,448
11	TOTAL	\$78,667,958	\$0	\$9,805,976	\$88,473,934
B. Basis for Amortization Charges					
<p>Intangible Plant</p> <p>1. Costs of obtaining hydraulic Licenses are amortized over the various lives of the licenses on an average basis of \$ 1,972,944.</p> <p>2. Costs of Software Development are amortized over a period of six to ten years on a total plant basis of \$ 6,111,800.</p> <p>Transmission Plant</p> <p>1. Amortization of Rights-of-Way based upon a 60 year life and a total plant basis of \$ 33,937,467.</p> <p>Distribution Plant</p> <p>1. Amortization of Rights-of-Way based upon a 60 year life and a total plant basis of \$ 49,059,800.</p> <p>General Plant</p> <p>1. Leasehold improvements are amortized over the remainder of the lease on a total plant basis of \$ 1,702,096.</p> <p>Common Plant</p> <p>1. Cost of Software Development is amortized over five to ten years on a total plant basis \$ 91,083,208 of which 79.15 was allocated to electric.</p>					

Name of Respondent New York State Electric & Gas Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010		
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation Charges							
Line No.	Account No. (a)	Depreciable Plant Base (In thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	See pgs. 204-207						
13	for Plant Balances.						
14	Steam						
15	311-Structures & Imp		30		3.330%	R3.0	
16	Hydro						
17	331-Structures & Imp		60	-15.000%	1.920%		
18	332-Resv, Dam & WW		60	-35.000%	2.250%		
19	333-Turb & Generator		60	-25.000%	2.080%		
20	334-Access & Elec		40	-10.000%	2.750%	L1.0	
21	335-Misc Elec		60		1.670%	H2.5	
22	336- Roads, RR & Brdg		50		2.000%		
23	Production						
24	341-Structures & Imp		20		5.000%	R3.0	
25	342-Fuel Holders		35		2.860%	R5.0	
26	343-Prime Movers		20		5.000%	R5.0	
27	344-Generators		30		3.330%	R3.0	
28	345-Access Elec		20		5.000%	L1.5	
29	Transmission						
30	352-Structures & Imp		60	-25.000%	2.080%	R3.0	
31	353-Station Eq		60	-15.000%	1.920%		
32	354-Towers & Fixture		75	-30.000%	1.730%	R3.0	
33	355-Poles & Fixtures		60	-50.000%	2.500%		
34	356-OHD Conductor		72	-55.000%	2.150%		
35	356-Clearing		10		10.000%		
36	357-URD Conduit		50	-10.000%	2.200%	R3.0	
37	358-URD Conductor		50	-15.000%	2.300%	R3.0	
38	358-Cond Trench		50		2.000%	R3.0	
39	Distribution						
40	361-Structures & Imp		57	-35.000%	2.370%	R3.0	
41	362- Station Eq		55	-25.000%	2.270%		
42	364-Poles & Towers		58	-50.000%	2.590%		
43	365-OHD conductor		65	-65.000%	2.540%		
44	365-Clearing		10		10.000%	R3.0	
45	366-URD Conduit		50	-10.000%	2.200%	R3.0	

Name of Respondent New York State Electric & Gas Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010		
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation Charges							
Line No.	Account No. (a)	Depreciable Plant Base (In thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	367-URD Conductor		55	-15.000%	2.090%	R2.0	
13	368-Line Services		42	-25.000%	2.980%		
14	369-OHD Services		40	-60.000%	4.000%		
15	370-Meters		35	-10.000%	3.140%	R0.5	
16	373-Street Lighting		28	-20.000%	4.290%	L0.0	
17							
18	General						
19	390-Structure & Imp		50	-15.000%	2.300%	L1.0	
20	391-Office Furniture		15		6.700%	L1.5	
21	391-Computer Equip		8		12.500%	L3.0	
22	393-Stores Equip		27		3.700%	L3.0	
23	394-Shop Equip		19		5.260%	R1.5	
24	395-Lab Equip		25		4.000%	S3.0	
25	397-Communication Eq		19		5.260%	L5.0	
26	398-Misc Equip		24		4.170%	R5.0	
27							
28							
29							
30							
31							
32							
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Name of Respondent New York State Electric & Gas Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2010
PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS			
<p>Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.</p> <p>(a) Miscellaneous Amortization (Account 425)-Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.</p> <p>(b) Miscellaneous Income Deductions-Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other</p>		<p>Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.</p> <p>(c) Interest on Debt to Associated Companies (Account 430)-For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.</p> <p>(d) Other Interest Expense (Account 431)-Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.</p>	
Line No.	Item (a)	Amount (b)	
1	Miscellaneous Amortization (Account 425)		
2			
3			
4			
5			
6			
7			
8			
9			
10	Total	\$0	
11	Donations (Account 426.1)		
12			
13	United Way	39,475	
14	American Red Cross	200,000	
15	Miscellaneous	19,189	
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
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34			
35			
36			
37			
38			
39			
40			
41	Total	\$258,664	

PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS		
Line No.	Item (a)	Amount (b)
1	<u>Life Insurance (Account 426.2)</u>	
2		
3		
4		
5		
6		
7	Total	\$0
8	<u>Penalties (Account 426.3)</u>	
9		
10	Highway Use Tax	(75,514)
11	US Department of Labor - OSHA Penalty - Docket #10-0358	2,438
12	Miscellaneous	2,606
13		
14		
15	Total	(\$70,470)
16	<u>Expenditures for Certain Civic, Political, and Related Activities (Account 426.4)</u>	
17		
18	Rent Office Space Albany NY	3,494
19	Political Action Committee	5,000
20	Annual Subscription Access Fee	688
21	Political Events, Lobbying Costs	100,200
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
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42		
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48		
49		
50		
51		
52	Total	\$109,382

PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS		
Line No.	Item (a)	Amount (b)
1	<u>Other Deductions (Account 426.5)</u>	
2		
3	Customer Rebates	8,800
4	Asset Sale Gain Account	200,000
5	Miscellaneous	2,732
6		
7		
8		
9		
10		
11		
12		
13		
14		
15	Total	\$211,532
16	<u>Interest on Debt to Associated Companies (Account 430)</u>	
17		
18		
19		
20		
21		
22		
23		
24		
25		
26	Total	\$0
27	<u>Other Interest Expense (Account 431)</u>	
28		
29	Carry Costs	11,733,979
30	Revolver Fees	3,677,024
31	FIN 48 Interest Reserve	1,130,000
32	Weekly Auction Security Fee	384,675
33	Short Term Debt	4,093
34	Customer Deposits	451,231
35	Street Light Settlements - Various Towns	189,900
36	Miscellaneous	205,833
37		
38		
39		
40	Total	\$17,776,735
41		
42		
43		
44		
45		
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51		
52		

Name of Respondent New York State Electric & Gas Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2010	Year of Report 12/31/2010
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REGULATORY COMMISSION EXPENSES FOR ELECTRIC AND GAS

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party. Identify this expense as Electric, Gas or Common.

2. Report in columns (b) and (c) only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.

Line No.	Description (Furnish name of regulatory commission or body the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses for Current Year (b) + (c) (d)	Deferred in Account 182.3 Beginning of Year (e)
1	<u>Electric</u>				
2	New York State Public Service Commission (PSC)				
3					
4	Temporary State Energy and Utility Service				
5	Conservation - Case No. 09-M-0311		26,311,441	26,311,441	
6					
7	NYPSC Annual Assessment		3,241,602	3,241,602	
8					
9	NYPSC Special Franchise		107,444	107,444	
10					
11	NYPSC Review of Retail Access Policies - Caes No. 07-M-0458		40,590	40,590	
12					
13	NYPSC Cases Less than \$25,000		55,426	55,426	
14					
15	Federal Energy Regulatory Commission (FERC)				
16					
17	FERC Cases less than \$25,000		8,705	8,705	
18					
19					
20					
21	<u>Gas</u>				
22	New York State Public Service Commission (PSC)				
23					
24	18A Temporary Assessment		11,741,354	11,741,354	
25					
26	NYPSC Annual Assessment		1,448,811	1,448,811	
27					
28	NYPSC Special Franchise		35,972	35,972	
29					
30	NYPSC Cases Less than \$25,000		6,829	6,829	
31					
32	<u>Federal Energy Regulatory Commission (FERC)</u>				
33					
34	FERC Cases less than \$25,000		957	957	
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL	\$0	\$42,999,131	\$42,999,131	\$0

Name of Respondent New York State Electric & Gas Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2010	Year of Report 12/31/2010
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REGULATORY COMMISSION EXPENSES FOR ELECTRIC AND GAS (Continued)

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.

4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.
5. Minor items (less than \$25,000) may be grouped.

Expenses Incurred During Year				Amortized During Year			
Charged Currently to			Deferred to Account 182.3	Contra Account	Amount	Deferred in Account 182.3 End of Year	Line No.
Department	Account No.	Amount					
(f)	(g)	(h)	(i)	(j)	(k)	(l)	
							1
							2
							3
							4
Electric	928	26,311,441					5
							6
Electric	928	3,241,602					7
							8
Electric	928	107,444					9
							10
Electric	928	40,590					11
							12
Electric	928	55,426					13
							14
							15
Electric	928	8,705					16
							17
							18
							19
							20
							21
							22
							23
Gas	928	11,741,354					24
							25
Gas	928	1,448,811					26
							27
Gas	928	35,972					28
							29
Gas	928	6,829					30
							31
							32
							33
Gas	928	957					34
							35
							36
							37
							38
							39
							40
							41
							42
							43
							44
							45
		\$42,999,131	\$0		\$0	\$0	46

Name of Respondent New York State Electric & Gas Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Electric and Gas)				
<p>1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued, or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D & D work carried on by the respondent in which there is a sharing of costs with others, show separately the respondent's cost for the year and cost chargeable to others. (See definition of research, development, and demonstration in Uniform System of Accounts.)</p> <p>2. Indicate in column (a) the applicable classification, as shown below. Classifications:</p> <p>A. Electric and Gas R, D & D Performed Internally</p> <p>(1) Generation</p> <p>a. Hydroelectric</p> <p>i. Recreation, fish, and wildlife</p> <p>ii. Other hydroelectric</p> <p>b. Fossil-fuel steam</p> <p>c. Internal combustion or gas turbine</p> <p>d. Nuclear</p> <p>e. Unconventional generation</p> <p>f. Siting and heat rejection</p> <p>(2) System Planning, Engineering and Operation</p> <p>(3) Transmission</p> <p>a. Overhead</p> <p>b. Underground</p> <p>(4) Distribution</p> <p>(5) Environment (other than equipment)</p> <p>(6) Other (Classify and include items in excess of \$5,000.)</p> <p>(7) Total Cost Incurred</p> <p>B. Electric and Gas R, D & D Performed Externally</p> <p>(1) Research Support to the Electrical Research Council or the Electric Power Research Institute</p>				
Line No.	Classification (a)	Description (b)		
1	B4	New York State Energy Research Development Authority (NYSERDA)		
2	B1	Electric EPRI Non-Nuclear		
3				
4	A6	Under \$50,000 (1) Project		
5	A3	Under \$50,000 (1) Project		
6				
7				
8				
9	Gas			
10				
11	A4	Corporate Gas Engineering		
12	B4	Gas GTI Millenium		
13	B4	NYS 3 Phase LNG Development Program		
14	A7	Research & Development - Administrative Expenses - Gas		
15	B4	NYGAS Administration and Expenses		
16	B4	New York State Energy Research Development Authority - Gas		
17	A4	General Expense Salaries - Millenium Gas		
18	A4	Compressed Air Energy Storage		
19	A4	Damage Prevention Technical Vehicle		
20	A4	Gas Leak Volume Determination for GHG Credits		
21	B4	Sedimat North America		
22	B4	Sedimat Europe		
23	B4	EPRI Fuel Cell		
24	B4	Biogas Technical and Economic Feasibility Study		
25	B4	RIT Aerial Leak Survey		
26	B4	Testing Program for Remote Inspection		
27	B4	General Expenses - Millenium Gas		
28				
29	A4	Under \$5,000 (4) Projects		
30	A4	Under \$5,000 (2) Projects		
31	B4	Under \$5,000 (1) Projects		
32				
33				
34				
35				
36				
37				
38	Total			

Name of Respondent New York State Electric & Gas Corp	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2010	Year of Report 12/31/2010
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

(2) Research Support to Edison Electric Institute
(3) Research Support to Nuclear Power Groups
(4) Research Support to Others (Classify)
(5) Total Cost Incurred
3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$5,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$5,000 by classifications and indicate the number of items grouped. Under Other, (A.(6) and B.(4)) classify items by type of R, D & D activity.

4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e).
5. Show in column (g) the total unamortized accumulation of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.
6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."
7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
	1,075,579	930.2	1,075,579		1
	192,954	930.2	192,954		2
			0		3
	(22,199)	930.2	(22,199)		4
733		930.2	733		5
					6
					7
					8
					9
					10
72,227		920	72,227		11
	210,390	813	210,390		12
	(70,617)	880	(70,617)		13
94,324		920	94,324		14
	56,748	930.2	56,748		15
	345,078	930.2	345,078		16
70,355		920	70,355		17
	(99,233)	930.2	(99,233)		18
72,235		930.2	72,235		19
	(40,000)	930.2	(40,000)		20
	(7,790)	930.2	(7,790)		21
	(10,156)	930.2	(10,156)		22
	(36,198)	930.2	(36,198)		23
	26,510	930.2	26,510		24
	24,468	930.2	24,468		25
	18,465	930.2	18,465		26
	(18,121)	920	(18,121)		27
					28
4,754		930.2	4,754		29
6,182		813	6,182		30
	3,351	930.2	3,351		31
					32
					33
					34
					35
					36
					37
\$320,810	\$1,649,229		\$1,970,039	\$0	38

Name of Respondent New York State Electric & Gas Corporation	This Report is: (1) [] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
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DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate

lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	1,142,876		
4	Transmission	8,529,794		
5	Distribution	22,952,362		
6	Customer Accounts	21,319,789		
7	Customer Service and Informational	442,504		
8	Sales	478,756		
9	Administrative and General	4,730,698		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	59,596,779		
11	Maintenance			
12	Production	305,386		
13	Transmission	2,947,111		
14	Distribution	37,397,077		
15	Administrative and General	339,443		
16	TOTAL Maint. (Total of lines 12 thru 15)	40,989,017		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	1,448,262		
19	Transmission (Enter Total of lines 4 and 13)	11,476,905		
20	Distribution (Enter Total of lines 5 and 14)	60,349,439		
21	Customer Accounts (Transcribe from line 6)	21,319,789		
22	Customer Service and Informational (Transcribe from line 7)	442,504		
23	Sales (Transcribe from line 8)	478,756		
24	Administrative and General (Enter Total of lines 9 and 15)	5,070,141		
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)	100,585,796	5,911,257	106,497,053
26	Gas			
27	Operation			
28	Production - Manufactured Gas			
29	Production - Natural Gas (Including Expl. and Dev.)			
30	Other Gas Supply	759,644		
31	Storage, LNG Terminaling and Processing	217,032		
32	Transmission	404,583		
33	Distribution	11,293,792		
34	Customer Accounts	4,122,630		
35	Customer Service and Informational	104,065		
36	Sales	158,901		
37	Administrative and General	754,587		
38	TOTAL Operation (Enter Total of lines 28 thru 37)	17,815,234		
39	Maintenance			
40	Production - Manufactured Gas			
41	Production - Nat. Gas			
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing	3,170		
44	Transmission	106,407		
45	Distribution	4,561,165		
46	Administrative and General	685,040		
47	TOTAL Maint. (Enter Total of lines 40 thru 46)	5,355,782		

Name of Respondent New York State Electric & Gas Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
DISTRIBUTION OF SALARIES AND WAGES (Continued)					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)	
	Gas (Continued)				
48	Total Operation and Maintenance				
49	Production - Manufactured Gas (Enter Total of lines 28 and 40)	0			
50	Production - Nat. Gas (Including Expl. and Dev.) (Total of lines 29 and 41)	0			
51	Other Gas Supply (Enter Total of lines 30 and 42)	759,644			
52	Storage, LNG Terminating and Processing (Total of lines 31 and 43)	220,202			
53	Transmission (Lines 32 and 44)	510,990			
54	Distribution (Lines 33 and 45)	15,854,957			
55	Customer Accounts (Line 34)	4,122,630			
56	Customer Service and Informational (Line 35)	104,065			
57	Sales (Line 36)	158,901			
58	Administrative and General (Lines 37 and 46)	1,439,627			
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)	23,171,016	1,361,721	24,532,737	
60	Other Utility Departments			0	
61	Operation and Maintenance			0	
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	123,756,812	7,272,978	131,029,790	
63	Utility Plant				
64	Construction (By Utility Departments)				
65	Electric Plant	28,581,781	1,679,703	30,261,484	
66	Gas Plant	4,976,976	170,453	5,147,429	
67	Other			0	
68	TOTAL Construction (Total of lines 65 thru 67)	33,558,757	1,850,156	35,408,913	
69	Plant Removal (By Utility Departments)				
70	Electric Plant	2,900,426	292,488	3,192,914	
71	Gas Plant	270,744	15,911	286,655	
72	Other			0	
73	TOTAL Plant Removal (Total of lines 70 thru 72)	3,171,170	308,399	3,479,569	
74	Other Accounts (Specify):				
75	Other Income & deductions	9,725	572	10,297	
76	Debt Service Charges	6,881,647	404,423	7,286,070	
77				0	
78				0	
79				0	
80				0	
81				0	
82				0	
83				0	
84				0	
85				0	
86				0	
87				0	
88				0	
89				0	
90				0	
91				0	
92				0	
93				0	
94				0	
95	TOTAL Other Accounts	6,891,372	404,995	7,296,367	
96	TOTAL SALARIES AND WAGES	167,378,111	9,836,528	177,214,639	

Name of Respondent New York State Electric & Gas Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
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COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.

2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the common utility plant

to which such accumulated provisions relate, including explanation of basis of allocation and factors used.

3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.

4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

Acct. No.	Item	Beginning Balance	Additions	Retirements	Transfers	Ending Balance
301	Organization	\$100,000				\$100,000
302	Franchises & Consents					0
303	Miscellaneous Intangible Plant	109,507,477	1,197,956			110,705,433
	Total Intangible Plant	109,607,477	1,197,956	0	0	110,805,433
	Other (Specify)					
	Total Other	0	0	0	0	0
389	Land & Land Rights	5,743,202				5,743,202
390	Structures & Improvements	85,786,342	613,622		(1,246,682)	85,153,282
391	Office Furniture & Equipment	21,050,380	50,016			21,100,396
392	Transportation Equipment	22,393,613	769,172			23,162,785
393	Stores Equipment	990,608	54,208			1,044,816
394	Tools, Shop & Garage Equipmt.	6,540,280	(53,909)			6,486,371
395	Laboratory Equip					0
396	Power Operated Equipment					0
397	Communication Equipment	45,819,387	1,551,819	(3,972,850)		43,398,356
398	Misc. Equipment	1,755,451	331,924	(70,607)		2,016,768
399	Other Tangible Property					
	Total General Plant	190,079,263	3,316,852	(4,043,457)	(1,246,682)	188,105,976
	Total Common Utility Plant	\$299,686,740	\$4,514,808	(\$4,043,457)	(\$1,246,682)	\$298,911,409

* \$1,246,682 related to closure of the Dansville Service Center. Assets moved to Non-operating Property.

Departmental Allocation of Common Items

Name of Respondent New York State Electric & Gas Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
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COMMON UTILITY PLANT AND EXPENSES (CONTINUED)

RESERVE FOR DEPRECIATION OF COMMON UTILITY PLANT

Balance January 1, 2010	106,537,955
Depreciation and Amortization Provisions for year charged to:	
Depreciation - Electric	4,468,575
Depreciation - Gas	1,333,841
Amortization - Electric	7,647,873
Amortization - Gas	2,020,740
Transportation - Clearing Account	2,359,108
	<hr/>
Total Depreciation and Amortization Provisions	17,830,137
	<hr/>
Net Charges for Plant Retired:	
Book Cost of Plant Retired	4,043,458
Cost of Removal	318,515
Salvage (Credit)	317,825
	<hr/>
Net Charges for Plant Retired	4,044,148
	<hr/>
Other Debitor/Creditor Items:	
Miscellaneous adjustments	(1,462)
Gain/Loss Recorded for Transportation Equipment	
	<hr/>
Balance December 31, 2010	<u><u>\$120,325,406</u></u>

Common Utility Expenses and Departmental Allocation

	Common Utility Plant%	Depreciation Reserve%
Electric	78.40%	77.00%
Gas	21.60%	23.00%
Total	100.00%	100.00%

The Common Utility Plant in Service is allocated to Electric and Gas departments on the ratio of Electric Plant (Excluding Production) and Gas Utility Plant in Service to the total of such plant at the end of the previous year.

Name of Respondent New York State Electric & Gas Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010	
ELECTRIC ENERGY ACCOUNT						
Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.						
Line No.	Item (a)	Megawatthours (b)	Line No.	Item (a)	Megawatthours (b)	
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY		
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	15,069,342	
3	Steam		23	Requirements Sales for Resale (See Instruction 4, page 311.)	11,015	
4	Nuclear		24	Non-Requirements Sales for Resale (See Instruction 4, page 311.)	6,658,103	
5	Hydro - Conventional	301,820	25	Energy Furnished Without Charge		
6	Hydro - Pumped Storage		26	y Used by the Company (Electric Department Only, Excluding Station Use)	16,694	
7	Other	7,630,869	27	Total Energy Losses	537,337	
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27)(MUST EQUAL LINE 20)	22,292,491	
9	Net Generation (Enter Total of lines 3 through 8)	7,932,689				
10	Purchases	14,359,802				
11						
12	Received					
13	Delivered					
14	Net Exchanges (Line 12 minus line 13)	0				
15	Transmission for Other (Wheeling)					
16	Received					
17	Delivered					
18	Net Transmission for Other (Line 16 minus line 17)	0				
19	Transmission by Other Losses					
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	22,292,491				
MONTHLY PEAKS AND OUTPUT						
<p>1. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.</p> <p>2. Report in column (b) the system's energy output for each month such that the total on line 41 matches the total on line 20.</p> <p>3. Report in column (c) a monthly breakdown of the Non-Requirements Sales for Resale reported on line 24. Include in the monthly amounts any energy losses associated with the</p> <p>sales so that the total of line 41 exceeds the amount on line 24 by the amount of losses incurred (or estimated) in making the Non-Requirements Sales for Resale.</p> <p>4. Report in column (d) the system's monthly maximum megawatt load (60-minute integration) associated with the net energy for the system defined as the difference between columns (b) and (c).</p> <p>5. Report in columns (e) and (f) the specified information for each monthly peak load reported in column (d).</p>						
Name of System:						
Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	Megawatts (See Instruction 4) (d)	Day of Month (e)	Hour (f)
29	January	1,810,949	381,014	2,516	4	19
30	February	1,832,506	554,103	2,399	8	19
31	March	1,806,443	575,925	2,168	1	19
32	April	1,699,423	600,771	1,896	27	21
33	May	1,795,996	588,481	2,479	26	16
34	June	1,849,844	563,684	2,524	23	17
35	July	2,198,975	598,278	2,974	8	17
36	August	1,912,183	484,971	2,825	4	17
37	September	1,784,293	584,572	2,784	1	15
38	October	1,760,676	586,626	2,024	4	20
39	November	1,762,575	571,417	2,243	30	18
40	December	2,078,628	568,261	2,695	14	18
41	TOTAL	22,292,491	6,658,103			

Name of Respondent New York State Electric & Gas Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

- | | |
|--|---|
| <p>1. Report data for Plant in Service only.</p> <p>2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report on this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.</p> <p>3. Indicate by a footnote any plant leased or operated as a joint facility.</p> <p>4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.</p> <p>5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.</p> | <p>6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf.</p> <p>7. Quantities of fuel burned (line 37) and average cost per unit of fuel burned (line 40) must be consistent with charges to expense accounts 501 and 547 (line 41) as shown on line 19.</p> <p>8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.</p> |
|--|---|

Line No.	Item (a)	Plant Name: (b)	Plant Name: (c)
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)		
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)		
3	Year Originally Constructed		
4	Year Last Unit was Installed		
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)		
6	Net Peak Demand on Plant - MW (60 minutes)		
7	Plant Hours Connected to Load		
8	Net Continuous Plant Capability (Megawatts)		
9	When Not Limited by Condenser Water		
10	When Limited by Condenser Water		
11	Average Number of Employees		
12	Net Generation, Exclusive of Plant Use - KWh		
13	Cost of Plant: Land and Land Rights		
14	Structures and Improvements		
15	Equipment Costs		
16	Total Cost	\$0	\$0
17	Cost per KW of Installed Capacity (Line 5)		
18	Production Expenses: Oper. Supr. & Engr.		
19	Fuel		
20	Coolants and Water (Nuclear Plants Only)		
21	Steam Expenses		
22	Steam From Other Sources		
23	Steam Transferred (Cr.)		
24	Electric Expenses		
25	Misc. Steam (or Nuclear) Power Expenses		
26	Rents		
27	Allowances		
28	Maintenance Supervision and Engineering		
29	Maintenance of Structures		
30	Maintenance of Boiler (or Reactor) Plant		
31	Maintenance of Electric Plant		
32	Maintenance of Misc. Steam (or Nuclear) Plant		
33	Total Production Expenses	\$0	\$0
34	Expenses per Net KWh		
35	Fuel: Kind (Coal, Gas, Oil, or Nuclear)		
36	Unit: (Coal - tons of 2,000 lb.)(Oil - barrels of 42 gals.)(Gas - Mcf)(Nuclear - indicate)		
37	Quantity (Units) of Fuel Burned		
38	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal per gal. of oil, or per Mcf of gas)(Give unit if nuclear)		
39	Average Cost of Fuel per Unit, as Delivered f. o. b. Plant During Year		
40	Average Cost of Fuel per Unit Burned		
41	Avg. Cost of Fuel Burned per Million Btu		
42	Avg. Cost of Fuel Burned per KWh Net Gen.		
43	Average Btu per KWh Net Generation		

FERC FORM NO. 1 (REV. 12-95)

Name of Respondent New York State Electric & Gas Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)			
<p>9. Items under Cost of Plant are based on U. S. of A. accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as Other Power Supply Expenses.</p> <p>10. For IC and GT plants, report Operating Expenses, Account Nos. 548 and 549 on line 24 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on line 31 "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.</p> <p>11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant.</p>		<p>However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.</p> <p>12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of the plant.</p>	
Plant Name: (d)	Plant Name: (e)	Plant Name: (f)	Line No.
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			10
			11
			12
			13
			14
			15
\$0	\$0	\$0	16
			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28
			29
			30
			31
			32
\$0	\$0	\$0	33
			34
			35
			36
			37
			38
			39
			40
			41
			42
			43

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

Line No.	Item (a)	Plant Name: (b)	Plant Name: (c)
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)		
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)		
3	Year Originally Constructed		
4	Year Last Unit was Installed		
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)		
6	Net Peak Demand on Plant - MW (60 minutes)		
7	Plant Hours Connected to Load		
8	Net Continuous Plant Capability (Megawatts)		
9	When Not Limited by Condenser Water		
10	When Limited by Condenser Water		
11	Average Number of Employees		
12	Net Generation, Exclusive of Plant Use - KWh		
13	Cost of Plant: Land and Land Rights		
14	Structures and Improvements		
15	Equipment Costs		
16	Total Cost		
17	Cost per KW of Installed Capacity (Line 5)		
18	Production Expenses: Oper. Supr. & Engr.		
19	Fuel		
20	Coolants and Water (Nuclear Plants Only)		
21	Steam Expenses		
22	Steam From Other Sources		
23	Steam Transferred (Cr.)		
24	Electric Expenses		
25	Misc. Steam (or Nuclear) Power Expenses		
26	Rents		
27	Allowances		
28	Maintenance Supervision and Engineering		
29	Maintenance of Structures		
30	Maintenance of Boiler (or Reactor) Plant		
31	Maintenance of Electric Plant		
32	Maintenance of Misc. Steam (or Nuclear) Plant		
33	Total Production Expenses		
34	Expenses per Net KWh		
35	Fuel: Kind (Coal, Gas, Oil, or Nuclear)		
36	Unit: (Coal - tons of 2,000 lb.)(Oil - barrels of 42 gals.)(Gas - Mcf)(Nuclear - indicate)		
37	Quantity (Units) of Fuel Burned		
38	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal per gal. of oil, or per Mcf of gas)(Give unit if nuclear)		
39	Average Cost of Fuel per Unit, as Delivered f. o. b. Plant During Year		
40	Average Cost of Fuel per Unit Burned		
41	Avg. Cost of Fuel Burned per Million Btu		
42	Avg. Cost of Fuel Burned per KWh Net Gen.		
43	Average Btu per KWh Net Generation		

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

Plant Name: (d)	Plant Name: (e)	Plant Name: (f)	Line No.
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Name of Respondent New York State Electric & Gas Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)				
<p>1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings). 2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.</p> <p>3. If net peak demand for 60 minutes is not available, give that which is available, specifying period. 4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.</p>				
Line No.	Item (a)	FERC Licensed Project No. 2738 Plant Name: High Falls (b)	FERC Licensed Project No. 2934 Plant Name: Mechanicville (c)	
1	Kind of Plant (Run-of-River or Storage)	Storage	Run-of-River	
2	Type of Plant Construction (Conventional or Outdoor)	Conventional	Conventional	
3	Year Originally Constructed	1948	1983	
4	Year Last Unit was Installed	1956	1983	
5	Total Installed Capacity (Generator Name Plate Ratings in MW)	15	18.5	
6	Net Peak Demand on Plant - Megawatts (60 minutes)	16	20	
7	Plant Hours Connected to Load	8,653	8,653	
8	Net Plant Capability (In megawatts)			
9	(a) Under the Most Favorable Oper. Conditions	15	17	
10	(b) Under the Most Adverse Oper. Conditions			
11	Average Number of Employees			
12	Net Generation, Exclusive of Plant Use - KWh	82,029	88,904	
13	Cost of Plant:			
14	Land and Land Rights	\$387,040	\$2,696,391	
15	Structures and Improvements	968,130	6,684,118	
16	Reservoirs, Dams, and Waterways	4,265,536	24,618,508	
17	Equipment Costs	2,298,041	27,062,203	
18	Roads, Railroads and Bridges	10,397		
19	Total Cost (Enter Total of lines 14 thru 18)	\$7,929,144	\$61,061,220	
20	Cost per KW of Installed Capacity (Line 5)	\$528.6096	\$3,300.6065	
21	Production Expenses:			
22	Operation Supervision and Engineering	\$7,064	\$74,112	
23	Water for Power			
24	Hydraulic Expenses	11,925	3,847	
25	Electric Expenses	14,025	5,621	
26	Misc. Hydraulic Power Generation Expenses	113,522	84,628	
27	Rents		16,503	
28	Maintenance Supervision and Engineering	731	66,219	
29	Maintenance of Structures		43,753	
30	Maintenance of Reservoirs, Dams, and Waterways	20,374	86,653	
31	Maintenance of Electric Plant	43,061		
32	Maintenance of Misc. Hydraulic Plant	20,163		
33	Total Production Expenses (Total lines 22 thru 32)	\$230,865	\$381,336	
34	Expenses per Net KWh	\$2.8144	\$4.2893	

Name of Respondent New York State Electric & Gas Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2010	Year of Report 12/31/2010
HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)			
<p>5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchase of gas turbine equipment. Power, System Control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."</p> <p>6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.</p>			
FERC Licensed Project No. 2738 Plant Name: Kents Falls (d)	FERC Licensed Project No. _____ Plant Name _____ (e)	FERC Licensed Project No. _____ Plant Name _____ (f)	Line No.
Run-of-River			1
Conventional			2
1928			3
1985			4
13.6			5
12			6
8,524			7
			8
14			9
			10
			11
62,607			12
			13
\$373,181			14
520,101			15
8,676,255			16
8,648,578			17
			18
\$18,218,115	\$0	\$0	19
\$1,339,5673			20
			21
\$12,465			22
			23
12,669			24
12,982			25
60,364			26
			27
455			28
			29
75,073			30
22,834			31
(8,787)			32
\$188,055	\$0	\$0	33
\$3.0037			34

Name of Respondent New York State Electric & Gas Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2010	Year of Report 12/31/2010
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PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants)

- | | |
|---|--|
| <p>1. Large plants and pumped storage plants of 10,000 Kw or more of installed capacity (name plate ratings).</p> <p>2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. Give project number.</p> <p>3. If net peak demand for 60 minutes is not available, give that which is available, specifying period.</p> | <p>4. If a group of employees attends more than one generating plant, report on line 8 the approximate average number of employees assignable to each plant.</p> <p>5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."</p> |
|---|--|

Line No.	Item <div style="text-align: center;">(a)</div>	FERC Licensed Project No. _____ Plant Name _____ <div style="text-align: center;">(b)</div>
1	Type of Plant Construction (Conventional or Outdoor)	
2	Year Originally Constructed	
3	Year Last Unit was Installed	
4	Total Installed Capacity (Generator Name Plate Ratings in MW)	
5	Net Peak Demand on Plant - Megawatts (60 minutes)	
6	Plant Hours Connected to Load While Generating	
7	Net Plant Capability (In megawatts)	
8	Average Number of Employees	
9	Generation, Exclusive of Plant Use - KWh	
10	Energy Used for Plumbing - KWh	
11	Net Output for Load (line 9 minus line 10) - KWh	
12	Cost of Plant:	
13	Land and Land Rights	
14	Structures and Improvements	
15	Reservoirs, Dams, and Waterways	
16	Water Wheels, Turbines, and Generators	
17	Accessory Electric Equipment	
18	Miscellaneous Powerplant Equipment	
19	Roads, Railroads and Bridges	
20	Total Cost (Enter Total of lines 13 thru 19)	
21	Cost per KW of Installed Capacity (line 20 / line 4)	
22	Production Expenses	
23	Operation Supervision and Engineering	
24	Water for Power	
25	Pumped Storage Expenses	
26	Electric Expenses	
27	Miscellaneous Pumped Storage Power Generation Expenses	
28	Rents	
29	Maintenance Supervision and Engineering	
30	Maintenance of Structures	
31	Maintenance of Reservoirs, Dams, and Waterways	
32	Maintenance of Electric Plant	
33	Maintenance of Misc. Pumped Storage Plant	
34	Production Exp. Before Pumping Exp. (Enter Total lines 23 thru 33)	
35	Pumping Expenses	
36	Total Production Expenses (Enter Total of lines 34 and 35)	
37	Expenses per Net KWh (Enter result of line 36 divided by line 9)	

Name of Respondent New York State Electric & Gas Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2010	Year of Report 12/31/2010
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PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants) (Continued)

6. Pumping energy (line 10) is that energy measured as input to the plant for pumping purposes.
7. Include on line 35 the cost of energy used in pumping into the storage reservoir. When this item cannot be accurately computed, leave lines 35, 36 and 37 blank and describe at the bottom of the schedule the company's principal sources of pumping power, the estimated amounts of energy from each

station or other source that individually provides more than 10 percent of the total energy used for pumping, and production expenses per net MWH as reported herein for each source described. Group together stations and other sources which individually provide less than 10 percent of total pumping energy. If contracts are made with others to purchase power for pumping, give the supplier, contract number, and date of contract.

FERC Licensed Project No. _____ Plant Name _____ (c)	FERC Licensed Project No. _____ Plant Name _____ (d)	FERC Licensed Project No. _____ Plant Name _____ (e)	Line No.
			1
			2
			3
			4
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Name of Respondent New York State Electric & Gas Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010	
GENERATING PLANT STATISTICS (Small Plants)						
<p>1. Small generating plants are steam plants of less than 25,000 Kw; internal combustion and gas-turbine plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating).</p> <p>2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.</p>						
Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity-Name Plate Rating (in MW) (c)	Net Peak Demand MW (60 Min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1	Hydro					
2	Rainbow Falls (B)	1926	2.64	5.7	17,105	3,804,624
3	Cadyville (A)	1921	5.53	4.6	24,455	16,801,684
4	Keuka (C)	1928				501,121
5	Mill "C" (A)	1922	6.05	5.9	26,720	15,099,443
6						
7						
8	Fossil					
9	Harris Lake	1967	2	1.9	100	394,149
10	Auburn Gas Turbine	2000	7.25	6.8	349	
11						
12						
13	(A) Project # 2738					
14	(B) Project # 2835					
15	(C) Project # 2852					
16						
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Name of Respondent New York State Electric & Gas Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010			
GENERATING PLANT STATISTICS (Small Plants)(Continued)						
<p>3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, page 403.</p> <p>4. If net peak demand for 60 minutes is not available, give that which is available, specifying period.</p> <p>5. If any plant is equipped with combinations of steam, hydro, internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.</p>						
Plant Cost Per MW Inst Capacity (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Cost (In cents per million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
1,404,870	73,835		87,302	Hydro		1
3,020,064	94,588		165,208	Hydro		2
	24,471		6,060	Hydro		3
2,640,762	91,621		114,567	Hydro		4
						5
						6
						7
						8
197,075	2,148	36,731	18,294	Diesel		9
	547,471	19,831	35,871	Natural Gas		10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
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GENERATING PLANT STATISTICS (Small Plants)

1. Small generating plants are steam plants of less than 25,000 Kw; internal combustion and gas-turbine plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating).

2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity-Name Plate Rating (in MW) (c)	Net Peak Demand MW (60 Min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1						
2						
3						
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GENERATING PLANT STATISTICS (Small Plants)(Continued)

3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, page 403.

4. If net peak demand for 60 minutes is not available, give that which is available, specifying period.

5. If any plant is equipped with combinations of steam, hydro, internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.

Plant Cost Per MW Inst Capacity (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Cost (In cents per million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
						1
						2
						3
						4
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Name of Respondent New York State Electric & Gas Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report	Year of Report 12/31/2010
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TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction. If a transmission

line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	Designation		Voltage (KV)		Type of Supporting Structure	Length (Pole Miles)		Number of Circuits	
			(Indicate where other than 60 cycle, 3 phase)			(In the case of underground lines, report circuit miles)			
	From	To	Operating	Designed		On Structures of Line Designated	On Structures of Another Line		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
1	Bainbridge	Beaverkill (T-147)	345	345		49		1	
2	Bainbridge		345	345	Stl. Tower	1		1	
3	Delhi	Hazel-Coopers	345	345	H. Frame	22		1	
4	Homer City	Stolle Road	345	345	H. Frame	6		1	
5			345	345	H. Frame	17		2	
6			345	345	Stl. Tower	4		2	
7	PASNY Tap	Somerset S/S	345	345	H. Frame	18		2	
8	Homer City	Watercure-Oakdale	345	345	H. Frame	20		1	
9	Homer City	oakdale	345	345	H. Frame	61		1	
10			345	345	Stl. Tower	1		1	
11	Homer City	Stolle Road	345	345	H. Frame	6		2	
12	Oakdale S/S	Lapeer Sw. Sta.	345	345	Stl. Tower	22		1	
13			345	345	Stl. Tower		1	1	
14			345	345	Stl. Tower	3		2	
15	Homer City	Stolle Road	345	345	H. Frame	134		1	
16	Homer City	NY State Line	345	345	H. Frame	169			
17	Dysinger	Lewiston	230	230	Stl. Tower		1	1	
18			230	230	H. Frame	23		1	
19			230	230	Stl. Tower			1	
20	Dysinger	Stolle Road	230	230	H. Frame	23		1	
21	Stolle Road	Gardenville	230	230	H. Frame	3		1	
22			230	230	Stl. Tower	9		1	
23		South Perry	230	230	H. Frame	15		1	
24			230	230	Stl. Tower		3	1	
25	Meyer	Hillside	230	230	H. Frame	34		1	
26			230	230	Stl. Tower	1		1	
27	Hillside	Oakdale	230	230	Stl. Tower		1	1	
28			230	230	H. Frame	12		1	
29	Hillside	NY/PA State Line	230	230	H. Frame	11		1	
30			230	230	Stl. Tower	1		1	
31	Stolle Road	Meyer	230	230	H. Frame	34		1	
32			230	230	Stl. Tower	2		1	
33	Meyer	Hillside	230	230	H. Frame	28		1	
34	Str #95 (Elmira Disctrict)	Oakdale	230	230	H. Frame	31		1	
35	NM2		230	230	H. Frame	7		1	
36	Total						767	6	39

Name of Respondent New York State Electric & Gas Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
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TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report lower voltage lines and higher voltage lines as one line. Designate in a footnote if you do not include lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).

8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or

shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

9. Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.

10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	Cost of Line (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
1033.5 MCM BACSR			\$0				\$0	1
1033.5 ACSR			0				0	2
1033 ACSR			0				0	3
1033 ACSR			0				0	4
1033 ACSR			0				0	5
1192 ACSR			0				0	6
2156 ACSR			0				0	7
2156 ACSR			0				0	8
1033.5 ACSR			0				0	9
1033 ACSR			0				0	10
1280 ACSR			0				0	11
1280 ACSR			0				0	12
1280 ACSR			0				0	13
1033 ACSR			0				0	14
2156 ACSR			0				0	15
1192.5 ACSR			0				0	16
1192 ACSR			0				0	17
1192 ACSR			0				0	18
1192 ACSR			0				0	19
1192 ACSR			0				0	20
1192 ACSR			0				0	21
1192 ACSR			0				0	22
795 ACSR			0				0	23
1033 ACSR			0				0	24
1033.5 ACSR			0				0	25
1192.5 ACSR			0				0	26
1192.5 ACSR			0				0	27
1192.5 ACSR			0				0	28
1033.5 ACSR			0				0	29
1192.5 ACSR			0				0	30
795 ACSR			0				0	31
1033.5 ACSR			0				0	32
1033.5 ACSR			0				0	33
1192.5 ACSR			0				0	34
			0				0	35
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	36

TRANSMISSION LINE STATISTICS (Continued)								
Line No.	Designation		Voltage (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure	Length (Pole Miles) (In the case of underground lines, report circuit miles)		Number of Circuits
	From (a)	To (b)	Operating (c)	Designed (d)		On Structures of Line Designated (f)	On Structures of Another Line (g)	
1			115		Overhead	1,415.00	17.00	229
2					Underground	5.00		4
3			69		Overhead	9.00		5
4			45		Overhead	706.00	2.00	160
5					Underground	1.00		2
6			35		Overhead	1,350.00	46.00	640
7					Underground	4.00		11
8			23		Overhead	54.00	3.00	13
9			13		Overhead	3.00		1
10	GM/Harrison Radiator		115	115	wood SPSC	1.00		1
11	Etna 947		115	115	wood SCHF	14.76		1
12	Etna 715		115	115	wood SCHF	7.91		1
13	Etna 715 w/524		115	115	wood SPDC	7.03		2
14	Etna 715 w/524		35	35	wood SPDC			
15	R/L L911		115	115	wood/steel			1
16	Line 993		115	115	wood SCHF	0.05		1
17	Line 36		345	345	steel poles	0.38		1
18								
19								
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21								
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51								
52								
53	Total					3,578	68	1,073

TRANSMISSION LINE STATISTICS (Continued)								
Size of Conductor and Material (i)	Cost of Line (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
			0				0	1
			0				0	2
			0				0	3
			0				0	4
			0				0	5
			0				0	6
			0				0	7
			0				0	8
			0				0	9
			0				0	10
			0				0	11
			0				0	12
			0				0	13
			0				0	14
			0				0	15
			0				0	16
			0				0	17
	42,607,871	390,626,326	433,234,197				0	18
			0				0	19
			0				0	20
			0				0	21
			0				0	22
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			0				0	30
			0				0	31
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			0				0	34
			0				0	35
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			0				0	37
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			0				0	39
			0				0	40
			0				0	41
			0				0	42
			0				0	43
			0				0	44
			0				0	45
			0				0	46
			0				0	47
			0				0	48
			0				0	49
			0				0	50
			0				0	51
			0				0	52
	42,607,871	390,626,326	433,234,197	0	0	0	0	53

Name of Respondent New York State Electric & Gas Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2010	Year of Report 12/31/2010
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TRANSMISSION LINES ADDED DURING YEAR

1. Report below the information called for concerning transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.
2. Provide separate subheadings for overhead and underground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (l) and (o), it is permissible to report in these columns the estimated final completion

Line No.	LINE DESIGNATION		Line Length in Miles	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	GM/Harrison Radiator	Yahoo	1.04	wood SPSC		1	
2	Etna 947	Clarks Corners 947	14.76	wood SCHF		1	
3	Etna 715	Clarks Corners 715	7.91	wood SCHF		1	
4	Etna 715 w/524	Clarks Corners 715 w/524	7.03	wood SPDC		2	
5	Line 36	Clarks Corners	0.38	steel poles		1	
6							
7							
8							
9							
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42							
43							
44	Total		31.12			6	0

Name of Respondent New York State Electric & Gas Corporation				This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 12/31/2010	Year of Report 12/31/2010	
TRANSMISSION LINES ADDED DURING YEAR (Continued)								
costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).				3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.				
Conductors			Voltage KV (Operating) (k)	Line Cost				
Size (h)	Specifications (i)	Configuration and Spacing (j)		Land and Land Rights (l)	Poles, Towers, and Fixtures (m)	Conductors and Device (n)	Total (o)	Line No.
			115	\$227,932	\$39,848	\$48,185	\$315,965	1
			115		6,353,952	10,171,705	16,525,657	2
			115				0	3
			115		7,586,040	14,895,253	22,481,293	4
			345		3,819,465	157,062	3,976,527	5
							0	6
							0	7
							0	8
							0	9
							0	10
							0	11
							0	12
							0	13
							0	14
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							0	34
							0	35
							0	36
							0	37
							0	38
							0	39
							0	40
							0	41
							0	42
							0	43
				\$227,932	\$17,799,305	\$25,272,205	\$43,299,442	44

Name of Respondent New York State Electric & Gas Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of less than 10 MVA, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Auburn				
2	Grant Avenue - T. Sennett	D	34.50	12.50	
3	Green Street - C. Auburn	D	34.50	4.16	
4	Hamilton Road - T. Elbridge	T	115.00	34.50	
5	State Street - C. Auburn	T	115.00	34.50	
6		T	34.50	5.04	
7		T	34.50	12.50	
8	Stryker Avenue - T. Owasco	D	34.40	13.09	
9	Wright Avenue - C. Auburn	T	115.00	34.50	
10		T	34.50	13.09	
11		T	115.00	34.50	
12	Binghamton				
13	Afton - T. Afton	D	115.00	34.50	
14	Burr Avenue - T. Binghamton	D	34.50	12.50	
15		D	34.50	5.04	
16	Castle Gardens - T. Vestal	D	115.00	13.09	
17	Chenango Bridge - T. Chenango	D	34.50	5.04	
18	Clark Street - V. Endicott	D	34.50	5.04	
19		D	34.50	5.04	
20		D	34.50	13.09	
21		D	34.50	13.09	
22		D	12.47	4.80	
23	Clarks Corners - T. Marathon	T	345.00	121.00	36.20
24		T	345.00	121.00	36.20
25	Endicott Railway - V. Endicott	D	34.50	5.04	
26	Fuller Hollow - T. Vestal	D	115.00	13.09	
27	Glenwood - T. Dickenson	D	34.50	4.80	
28		D	34.50	4.80	
29	Goudey 115kv - T. Union	T	115.00	36.20	
30		T	115.00	36.20	
31	Goudey 34.5kv - T. Union	T	34.50	5.04	
32	Harpur - T. Vestal	D	34.50	5.04	
33		D	34.50	5.04	
34		D	34.50	5.04	
35		D	34.50	5.04	
36	Jarvis Street - C. Binghamton	D	34.50	5.04	
37		D	34.50	5.04	
38	Kattelville - T. Chenango	T	115.00	36.20	
39	Langdon - T. Kirkwood	D	34.40	13.09	
40		D	34.50	7.56	

SUBSTATIONS (Continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In MVa)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1		D	115.00	36.20	
2		D	115.00	36.20	
3	Lockheed Martin - T. Owego	D	34.40	13.09	
4		D	34.40	13.09	
5	Morgan Road - T. Binghamton	T	115.00	34.50	
6	Morris Street - C. Binghamton	D	34.50	5.04	
7		D	34.50	5.04	
8	North Endicott - T. Union	T	115.00	34.50	
9		T	115.00	34.50	
10	Northside - T. Dickenson	T	115.00	34.50	
11		T	115.00	34.50	
12	Nowlan Road - T. Fenton	D	34.50	5.04	
13	Noyes Island - C. Binghamton	D	34.50	5.04	
14		D	34.50	13.09	
15		D	34.50	5.04	
16		D	34.50	13.09	
17	Oakdale - T. Union	T	230.00	121.00	13.40
18		T	360.00	120.00	36.20
19		T	360.00	120.00	36.20
20		T	34.50	13.09	
21		T	34.50	13.09	
22	Rano Blvd - T. Vestal	D	34.50	5.04	
23		D	34.50	5.04	
24	So. Owego - T. Owego	T	115.00	34.50	
25		T	115.00	34.50	
26	Vestal - T. Vestal	D	34.50	5.04	
27		D	34.50	13.09	
28	West Union - T. Union	D	34.50	13.09	
29	Whitney Avenue - C. Binghamton	D	34.50	5.04	
30	Willet - T. Willet	T	115.00	36.20	
31	Brewster				
32	Adams Corner - T. Putnam Valley	D	46.00	13.09	
33	Amawalk - T. Yorktown	D	115.00	13.09	
34	Amenia - T. Amsterdam	T	115.00	46.00	13.20
35		T	46.00	5.04	
37	Bedford Hills - T. Bedford	D	46.00	5.04	
38		D	46.00	13.09	
39	Canitoe - T. Bedford	D	46.00	5.04	
40		D	46.00	5.04	
41	Carmel - T. Carmel	T	115.00	46.00	5.04
42		T	46.00	7.56	
43	Crafts - T. Carmel	D	46.00	13.09	
44	Cross River - T. Lewisboro	D	46.00	13.09	
45	Croton Falls - T. Carmel & Somers	T	132.00	46.00	13.20
46		T	132.00	46.00	13.20
47		T	115.00	13.09	
48	Goldens Bridge - T. Lewisboro	D	115.00	13.09	
49		D	115.00	13.09	
50	Haviland Hollow - T. Southeast	D	46.00	5.04	
51	Katonah - T. Lewisboro	T	132.00	46.00	13.20
52		T	115.00	13.09	
53		T	115.00	13.09	
54	Mohansic - T. Yorktown	D	132.00	13.80	
55		D	132.00	13.80	
56	Pawling - V. Pawling	T	46.00	5.04	
57		T	46.00	7.56	5.04
58		T	115.00	46.00	5.04
59		T	115.00	46.00	

SUBSTATIONS (Continued)

Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In MVa)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	Pound Ridge - T. Pound Ridge	D	46.00	13.09	
2		D	46.00	5.04	
3	Putnam Lake - T. Beekman	D	46.00	13.09	
4	Sylvan Lake - T. Beekman	D	115.00	13.09	
5	Teakettle Spout - T. Carmel	D	46.00	13.09	
6	Ten Mile River - T. Dover	D	46.00	13.09	
7	Tilly Foster - T. Southeast	D	115.00	13.09	
8		D	115.00	13.09	
9	Union Valley - T. Carmel	D	115.00	13.09	
10	Wood Street - T. Carmel	T	360.00	120.00	36.00
11		T	360.00	120.00	36.00
12	Elmira				
13	Bath - T. Bath	T	115.00	34.50	
14		T	34.50	13.09	
15		T	115.00	34.50	
16	Broad Street - V. Horseheads	D	34.50	13.09	
17		D	34.50	13.09	
18	Bulkhead - T. Southport	D	34.50	5.04	
19		D	34.50	5.04	
20	Caton Avenue - T. Southport	T	115.00	34.50	
21	Chemung - T. Chemung	D	115.00	13.09	
22	Corning - C. Corning	D	34.50	13.09	
23	Dike - C. Corning	D	34.50	5.04	
24		D	34.50	5.04	
25	Erwin - T. Erwin	D	34.50	13.09	
26		D	34.50	5.04	
27	Fallbrook - C. Corning	D	34.50	7.56	
28		D	34.50	7.56	
29	First Street - C. Elmira	D	34.50	7.56	
30		D	34.50	7.56	
31	Fourteenth Street - T. Horseheads	D	34.50	13.09	
32		D	34.50	13.09	
33	Fulton Street - C. Corning	D	34.50	5.04	
34		D	34.50	7.56	
35	Goss Road - T. Big Flats	D	34.50	5.04	
37		D	34.50	5.04	
38	Hammonsport - V. Hammonsport	D	34.50	5.04	
39		D	34.50	7.56	
40	Hampton Road - C. Elmira	D	34.50	7.20	
41		D	34.50	7.56	
42		D	34.50	5.04	
43	Hickling 34.5kv - T. Corning	D			
44	Hillcrest - C. Elmira	D	34.50	13.09	
45	Hillside - C. Elmira	T	115.00	34.50	
46		T	115.00	34.50	
47		T	230.00	120.00	34.50
48		T	230.00	120.00	34.50
49	Madison Avenue - C. Elmira	D	34.50	5.04	
50		D	34.50	13.09	
51	Montour Falls - T. Montour	T	66.00	34.50	
52		T	34.50	5.04	
53	Philo Road - T. Horseheads	D	34.50	13.09	
54	Ridge Road - T. Horseheads	T	115.00	34.50	
55		T	34.50	13.09	
56		T	34.50	36.20	
57	Riverside - C. Elmira	D	34.50	13.09	
58	Science Park - T. Erwin	D	34.50	13.09	
59		D	34.50	13.09	

SUBSTATIONS (Continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In MVa)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	Watercure - T. Elmira	T	360.00	230.00	34.50
2	West Erie Avenue - T. Erwin	T	115.00	34.50	
3		T	115.00	34.50	
4	Woodlawn Avenue - C. Elmira	D	34.50	12.47	
5		D	34.50	13.09	
6		D	34.50	5.04	
7	Yawger Road - T. Big Flats	D	115.00	13.09	
8	Geneva				
9	Border City - T. Waterloo	T	115.00	34.50	
10		T	115.00	34.50	
11	Clyde - V. Clyde	D	34.50	5.04	
12	Flat Street - T. Benton	T	115.00	34.50	
13	Greenidge - T. Torrey	T	115.00	34.50	
14	Haley Road - T. Seneca	T	115.00	34.50	
15	Hyatt Road - T. Seneca Falls	T	115.00	34.50	
16	Lehigh - C. Geneva	D	34.50	7.56	
17		D	34.50	7.56	
18	Lyons - V. Lyons	D	34.50	13.09	
19	Macedon - T. Macedon	D	115.00	34.50	
20		D	34.50	13.09	
21	Palmyra - V. Palmyra	D	34.50	5.04	
22	Seneca Falls Swtchyrd - V. Seneca Falls	D	34.50	13.09	
23	Sleight Road - T. Arcadia	T	115.00	34.50	
24		T	115.00	34.50	
25	Van Buren - V. Newark	D	34.50	13.09	
26		D	34.50	13.09	
27	West Geneva - T. Geneva	D	34.50	13.09	
28		D	34.50	13.09	
29	Hornell				
30	Bennett - T. Hornellville	T	115.00	34.50	
31		T	66.00	34.50	
32		T	34.50	13.09	
33	Canandaigua - T. Cohocton	T	230.00		
34	Eelpot - T. Cohocton	T	115.00	34.50	
35	Hill Street - C. Hornell	D	34.50	5.04	
37		D	34.50	5.04	
38	Meyer - T. No. Dansville	T	230.00	115.00	34.50
39		T	66.00	34.50	
40		T	34.50	5.04	
41		T	34.50	13.09	
42	Moraine Road - T. Burns	T	115.00	34.50	
43	Palmiter - T. Alfred	D	115.00	13.09	
44	Silver Springs - T. Castile	D	34.50	5.04	
45	South Perry - T. Castile	T	66.00	34.50	
46		T	115.00	66.00	34.50
47	Stanton Avenue - V. Perry	D	34.50	13.09	
48	Warsaw - V. Warsaw	D	34.50	13.09	
49		D	34.50	5.04	
50	Wayland - T. Wayland	D	34.50	5.04	
51	Webbs Crossing - T. Hornellville	D	34.50	5.04	
52		D	34.50	7.56	
53	Ithaca				
54	Candor - T. Candor	T	115.00	34.50	
55		T	34.50	4.80	
56	Cayuga Heights - T. Lansing	D	34.50	5.04	
57		D	34.50	7.56	
58	Coddington - T. Ithaca	T	66.00	46.00	
59		T	115.00	34.50	

SUBSTATIONS (Continued)

Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In MVa)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	East Ithaca - T. Ithaca	D	115.00	13.80	5.04
2		D	115.00	13.80	
3	Etna - T. Dryden	T	115.00	34.50	
4		T	115.00	34.50	
5		T	34.40	5.04	
6	Fourth Street - C. Ithaca	D	34.50	5.04	
7		D	34.50	5.04	
8	Milliken - T. Lansing	T	115.00	34.50	
9		T	115.00	34.50	
10	Moravia - V. Moravia	D	34.50	4.80	
11		D	34.50	13.09	
12	South Hill - C. Ithaca	D	34.50	5.04	
13		D	34.50	13.09	
14	South Lansing - T. Lansing	D	34.50	4.80	
15	Lancaster				
16	Armor - T. Hamburg	D	34.50	13.09	
17	Big Tree - T. Orchard Park	T	115.00	34.50	
18		T	115.00	34.50	
19	Blossom Road - T. Elma	D	34.50	7.56	
20		D	34.50	7.56	
21	Cemetery Road - T. Lancaster	D	34.50	7.56	
22		D	34.50	7.56	
23	Cobble Hill - T. Boston	T	115.00	34.50	
24	Cold Springs - V. Randolph	T	115.00	34.50	
25	Davis Road - T. Aurora	T	115.00	34.50	
26		T	115.00	34.50	
27		T	115.00	7.56	
28	Depew - V. Depew	T	115.00	34.50	
29	Dick Road - T. Cheektowaga	D	34.50	5.04	
30		D	34.50	5.04	
31	East Aurora - V. East Aurora	D	34.50	5.04	
32		D	34.50	5.04	
33	Erie Street - V. Lancaster	T	115.00	34.50	
34		T	115.00	34.50	
35		T	34.50	5.04	
37		T	34.50	5.04	
38	Gardenville - T. West Seneca	T	230.00	120.00	36.00
39		T	230.00	120.00	36.00
40		T	34.50	36.00	5.04
41	Girdle Road - T. Elma	T	115.00	34.50	
42	Hamburg - Hamburg	D	34.50	5.04	
43		D	34.50	5.04	
44	High Sheldon - T. Sheldon	T	230.00		
45	Lake Avenue - T. Orchard Park	D	34.50	13.09	
46			34.50	13.09	
47	Langner - T. West Seneca	D	115.00	13.09	
48	Losson Road - T. Cheektowaga	D	34.50	13.09	
49		D	34.50	13.09	
50	North Broadway - T. Cheektowaga	T	115.00	34.50	
51	Pavement Road - T. Lancaster	T	115.00	35.50	
52	Rein Road - T. Cheektowaga	D	34.50	5.04	
53		D	34.50	5.04	
54	Roll Road - T. Clarence	T	115.00	34.50	
55	Silver Creek - V. Silver Creek	D	115.00	5.04	
56		D	7.20	4.80	
57	South Park - T. Elma	D	34.50	13.09	
58	Stolle Road - T. Elma	T	345.00	115.00	34.50
59		T	345.00	115.00	34.50

SUBSTATIONS (Continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In MVa)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1		T	115.00	34.50	
2		T	115.00	34.50	
3	Tyler Street - T. Depew	D	34.50	5.04	
4		D	34.00	5.04	
5	Walden Avenue - T. Cheektowaga	D	115.00	13.09	
6		D	115.00	13.09	
7	Wehrle Drive - T. Clarence	D	34.50	13.09	
8		D	34.50	13.09	
9	Wethersfield - T. Orangeville	T	230.00		
10	Wende - T. Alden	D	34.50	5.04	
11		D	34.50	13.09	
12	Liberty				
13	Coopers Corners - T. Thompson	T	115.00	34.50	
14		T	360.00	115.00	34.50
15		T	360.00	115.00	34.50
16	Ferndale - T. Liberty	T	115.00	34.50	
17	Grossingers - T. Liberty	D	34.50	13.09	
18	Hazel - T. Rockland	T	115.00	34.50	
19		T	34.50	4.80	
20	Hilldale - T. Fallsburg	D	34.50	7.20	
21	Jeffersonville - T. Callicoon	D	34.50	12.47	
22	Kiamesha - T. Thompson	D	34.50	13.09	
23	Liberty - V. Liberty	D	34.50	5.04	
24	Maplewood - V. Monticello	D	34.50	5.04	
25		D	34.50	5.04	
26	Monticello - V. Monticello	D	34.50	5.04	
27	Mountindale - T. Fallsburg	D	115.00	13.09	
28	Old Falls - T. Fallsburg	D	34.50	13.09	
29	Rock Hill - T. Thompson	D	115.00	5.04	
30		D	115.00	13.09	
31	Short Cut Road - T. Cohecton	D	115.00	34.50	
32	Walden - T. Walden	D	115.00	13.09	
33		D	115.00	34.50	
34	West Woodbourne - T. Fallsburg	T	115.00	66.00	4.80
35		T	115.00	34.50	
36	Lockport				
37	Chestnut Ridge - T. Lockport	D	34.50	13.09	
38	Harrison Radiator - C. Lockport	D	115.00	12.47	
39		D	115.00	12.47	
40		D	115.00	12.47	
41	Hinman Road - C. Lockport	T	115.00	34.50	
42		T	115.00	34.50	
43	Locust Street - C. Lockport	D	34.50	13.09	
44		D	34.50	13.09	
45	Robinson Road - T. Lockport	T	230.00	115.00	
46	South Niagara - C. Lockport	D	34.50	12.72	
47		D	34.50	12.72	
48	Transit Street - C. Lockport	D	34.50	4.80	
49		D	34.50	12.72	
50		D	34.50	4.80	
51		D	34.50	12.72	
52	Mechanicville				
53	Comstock - T. Fort Ann	T	115.00	34.50	5.04
54	Craryville - T. Copake	T	34.50	7.56	
55		T	115.00	34.50	13.09
56	Klinekill - T. Chatham	T	115.00	34.50	13.09
57	Mechanicville GSU - C. Mechanicville	D	34.50	4.16	
58	Mulberry - T. Stillwater	T	115.00	34.50	5.04
59		T	115.00	34.50	5.04

SUBSTATIONS (Continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In MVa)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	New Salem - V. Salem	T	115.00	34.50	13.09
2	Stephentown - T. Stephentown	T	34.50	5.04	
3		T	115.00	34.50	4.80
4	Wynantskill - T. No. Greenbush	T	34.50	5.04	
5		T	115.00	34.50	5.04
6	Oneonta				
7	Andes - T. Andes	D	115.00	13.09	
8	Arkville - T. Middletown	D	115.00	13.09	
9	Axtell Road - T. Stamford	D	34.40	13.09	
10		D	115.00	34.50	
11	Barrett - T. Deposit	D	43.80	7.56	
12	Belleayre - T. Shandaken	D	115.00	13.09	
13	Birsall Street - C. Norwich	D	46.00	5.04	
14		D	46.00	5.04	
15	Brothertown Road - T. Marshall	T	115.00	46.00	
16		T	115.00	34.50	
17	Colliers - T. Milford	T	115.00	46.00	
18		T	46.00	4.80	
19		T	46.00	4.80	
20	County Line - T. Sherburne	T	115.00	46.00	
21	Delhi - T. Delhi	T	46.00	5.04	
22		T	115.00	46.00	
23		T	115.00	46.00	
24		T	46.00	7.56	
25		T	46.00	13.09	
26	Deposit - V. Deposit	D	46.00	13.09	
27		D	46.00	5.04	
28	East Norwich - T. Norwich	T	115.00	46.00	
29		T	115.00	34.50	
30		T	115.00	46.00	
31	Fraser - T. Delhi	T	345.00	115.00	46.00
32	Grand Gorge - T. Roxbury	D	115.00	13.09	
33	Hancock - T. Hancock	D	115.00	7.56	5.04
34	Morrisville - T. Eaton	D	46.00	5.04	
35		D	46.00	13.09	
37	Oriskany Falls - V. Oriskany Falls	D	46.00	5.04	
38		D	46.00	5.04	
39	Otego - T. Otego	D	46.00	5.04	
40		D	46.00	7.56	
41	Pierce Avenue - C. Oneonta	D	46.00	5.04	
42		D	46.00	7.56	
43	Railroad Street - V. Sidney	D	46.00	4.80	
44		D	46.00	7.56	
45		D	115.00	46.00	
46	Richfield Springs - T. Richfield	T	46.00	5.04	
47		T	115.00	46.00	
48	Sand Street - C. Oneonta	D	46.00	5.04	
49		D	46.00	5.04	
50	Shandaken - T. Shandaken	D	115.00	34.50	
51		D	115.00	34.50	
52		D	34.50	5.04	
53	South Cooperstown - T. Otsego	D	46.00	13.09	
54	Stilesville - T. Deposit	T	115.00	46.00	
55		T	115.00	46.00	
56	Windham - T. Windham	D	115.00	13.09	
57		D	115.00	13.09	
58	Plattsburgh				

Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In MVa)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	Banker Road - T. Plattsburgh	D	46.00	13.09	
2	Barton Brook - T. Elizabethtown	D	46.00	7.56	
3		D	115.00	46.00	
4	Cabots - T. Wilsboro	D	46.00	7.56	
5	Chateaugay - T. Chateaugay	D	115.00	34.50	
6	Hallock Hill - T. Ausable	T	115.00	46.00	
7	Hammond Lane - T. Plattsburgh	D	46.00	13.09	
8	High Falls - T. Saranac	T	46.00	6.90	
9		T	46.00	6.90	
10		T	46.00	7.56	
11	Jay - T. Jay	D	46.00	7.56	
12		D	46.00	34.50	
13		D	46.00	34.50	
14	Keeseville - V. Keeseville	D	46.00	13.09	
15		D	7.20	4.80	
16	Kents Upper - T. Schuyler Falls	T	46.00	6.90	
17		T	115.00	46.00	
18	Limestone - T. Plattsburgh	D	46.00	13.09	
19	Lyon Mountain - T. Dannemora	T	115.00	34.50	
20	Masons Corners - T. Champlain	D	115.00	13.09	
21	Mill C - T. Plattsburgh	T	46.00	6.90	
22		T	46.00	4.80	
23	Northend - T. Plattsburgh	T	115.00	46.00	
24	Peru	D	46.00	13.09	
25	Saranac Pasny - T. Schuyler Falls	T	115.00	46.00	
26	Sciota Flatrock - T. Chazy	T	115.00	46.00	
27		T	115.00	34.50	
28	South Junction - T. Champlain	D	46.00	13.09	
29	Woodruff Pond - T. Plattsburgh	D	46.00	13.09	
30	HOMER CITY, PA	T	345.00	230.00	23.00
31					
32					
33					
34	Summary according to function:				
35					
37	Substations:				
38	Less than 10,000	D. 191			
39		T. 24			
40		Total 215			
41					
42	Greater than 10,000	D. 147			
43		T. 82			
44		Total 229			
45					
46					
47		Grand Total 444			
48					
49			32,790.07	9,393.91	833.77
50					
51					
52					
53					
54					
55					
56					
57					
58					
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Name of Respondent New York State Electric & Gas Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
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SUBSTATIONS (Continued)

5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity. of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name

Capacity of Substation (In Service) (In MVa) (f)	Number of Trans- formers in Service (g)	Number of Spare Trans- formers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (in MVa) (k)	
14.00	1					1
18.80	2					2
28.00	1					3
50.00	3	1	Zig-Zag Ground Bank	1		4
5.00	3					5
22.40	1					6
14.00	1					7
50.00	3					8
22.40	1					9
50.00	1					10
						11
14.00	1		Ground Bank	1		12
10.50	3					13
7.00	1					14
14.00	3	1				15
10.50	1					16
10.50	3					17
10.50	3					18
10.50	3					19
37.30	1					20
37.30	1					21
5.60	1					22
224.00	1					23
224.00	1					24
10.50	3					25
22.40	1					26
5.00	3					27
5.00	3					28
56.00	1					29
56.00	1					30
12.50	2		Ground Bank	1		31
10.50	1					32
10.50	1					33
4.20	1					34
4.20	1					35
9.40	1					36
9.40	1					37
56.00	1					38
22.40	1					39
21.00	2					40

SUBSTATIONS (Continued)						
Capacity of Substation (In Service) (In MVA)	Number of Trans-formers in Service	Number of Spare Trans-formers	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment	Number of Units	Total Capacity (in MVA)	
(f)	(g)	(h)	(i)	(j)	(k)	
56.00	1					1
56.00	1					2
13.40	1					3
13.40	1					4
50.00	1		Ground Bank	1		5
6.30	1					6
6.30	1					7
50.00	3	1				8
56.00	1					9
16.70	1		Ground Bank	2		10
33.60	1					11
10.50	1					12
8.40	1					13
22.40	1					14
8.40	1					15
22.40	1					16
250.00	1					17
400.00	1					18
400.00	1					19
22.40	1					20
22.40	1					21
10.50	3	1				22
22.40	1					23
56.00	3		Ground Bank	3		24
56.00	3					25
5.00	3					26
10.50	1					27
22.40	1					28
9.40	1					29
37.30	1					30
						31
22.40	1					32
37.30	1					33
56.00	1					34
5.00	3					35
6.40	3					37
14.00	1					38
8.40	1					39
10.50	1					40
56.00	1					41
22.40	1					42
22.40	1					43
22.40	1					44
56.00	1					45
56.00	1					46
37.30	1					47
37.30	1					48
37.30	1					49
10.50	1					50
56.00	1					51
13.40	1					52
11.20	1	1				53
20.80	1					54
20.80	1					55
3.50	1					56
22.40	1					57
50.00	1					58
56.00	1					59

SUBSTATIONS (Continued)						
Capacity of Substation (In Service) (In MVA)	Number of Trans-formers in Service	Number of Spare Trans-formers	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment	Number of Units	Total Capacity (in MVA)	
(f)	(g)	(h)	(i)	(j)	(k)	
22.40	1					1
8.40	1					2
22.40	1					3
22.40	1					4
22.40	1					5
22.40	1					6
37.30	1					7
22.40	1	1				8
37.30	1					9
280.00	1					10
280.00	1					11
						12
56.00	1					13
3.10	1					14
56.00	1					15
22.40	1					16
12.50	3					17
5.00	3					18
10.50	1					19
50.00	3	1	Ground bank	1		20
10.50	1					21
22.40	1					22
6.70	1	1				23
6.70	1					24
9.40	1					25
9.40	3					26
22.40	1					27
22.40	1					28
6.30	1					29
6.30	1					30
12.50	1					31
12.50	1					32
9.40	3					33
10.50	1					34
5.00	3					35
5.00	1					37
5.00	3					38
5.00	3	1				39
5.00	1					40
6.30	1					41
5.00	3					42
			Ground bank	1		43
22.40	1					44
56.00	1					45
56.00	1					46
224.00	1					47
373.00	1		Ground bank	1		48
7.50	3					49
14.00	1					50
33.30	3					51
9.40	1					52
22.40	1					53
56.00	1					54
9.40	3		Ground bank	2		55
8.40	1					56
22.40	1					57
14.00	1					58
14.00	1					59

SUBSTATIONS (Continued)						
Capacity of Substation (In Service) (In MVA)	Number of Trans-formers in Service	Number of Spare Trans-formers	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment	Number of Units	Total Capacity (in MVA)	
(f)	(g)	(h)	(i)	(j)	(k)	
400.00	1		xfmr. Failure- OOs0			1
56.00	1					2
56.00	1		Ground bank	1		3
6.30	3					4
12.50	1					5
5.00	3					6
22.40	1					7
						8
56.00	1					9
56.00	1		Ground bank	1		10
10.50	1					11
37.30	1					12
56.00	1					13
56.00	1					14
56.00	1					15
8.40	3					16
14.00	3	1				17
10.00	3					18
56.00	1					19
22.40	1					20
10.50	1					21
20.00	1					22
56.00	1					23
60.00	1		Ground bank	1		24
22.40	1					25
12.50	3					26
20.00	3					27
10.00	3					28
						29
56.00	1					30
33.30	3					31
7.50	3		Ground bank	1		32
0.00	0		Switching Station			33
56.00	1					34
10.00	1					35
10.00	1					37
224.00	1					38
33.30	3					39
5.00	3					40
22.40	1					41
56.00	1					42
22.40	1					43
10.50	1					44
33.30	3	1				45
30.00	1		Ground bank	1		46
10.50	1					47
10.50	1					48
10.50	3					49
10.50	3					50
5.00	3					51
9.40	3	1				52
						53
22.40	1					54
2.50	1					55
12.50	1					56
22.40	1					57
50.00	3					58
56.00	1		Ground bank	1		59

SUBSTATIONS (Continued)						
Capacity of Substation (In Service) (In MVA)	Number of Trans-formers in Service	Number of Spare Trans-formers	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment	Number of Units	Total Capacity (in MVA)	
(f)	(g)	(h)	(i)	(j)	(k)	
25.00	1	1	Ground bank	1		1
25.00	1					2
56.00	1					3
56.00	3					4
5.00	3					5
7.50	3					6
7.50	3					7
56.00	1					8
56.00	1					9
5.00	3					10
5.60	1					11
9.40	1					12
14.00	1					13
14.00	1					14
						15
22.40	1					16
74.70	1					17
74.70	1					18
14.00	1					19
10.50	1					20
10.50	1					21
22.40	1					22
33.30	1					23
22.40	1					24
20.00	1					25
25.00	1					26
20.00	1					27
20.00	1					28
9.40	1					29
10.50	1					30
10.50	1					31
10.50	1					32
56.00	1					33
56.00	1					34
9.40	1	35				
10.50	1	37				
280.00	1	38				
280.00	1	39				
22.40	1	40				
74.70	1	41				
9.40	1	42				
9.40	1	43				
0.00	0	Switching Station				44
22.40	1					45
12.50	1					46
37.30	1					47
22.40	1					48
22.40	1					49
56.00	1					50
56.00	1					51
6.20	3					52
6.20	3					53
56.00	1					54
9.40	1					55
1.90	3	56				
12.50	1	57				
280.00	1	58				
280.00	1	59				

SUBSTATIONS (Continued)						
Capacity of Substation (In Service) (In MVA)	Number of Trans-formers in Service	Number of Spare Trans-formers	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment	Number of Units	Total Capacity (in MVA)	
(f)	(g)	(h)	(i)	(j)	(k)	
25.00	1					1
25.00	1					2
9.40	1					3
9.40	1					4
33.30	1					5
33.30	1					6
22.40	1					7
14.00	1					8
			Switching Station			9
5.80	3					10
14.00	1					11
56.00	1					12
200.00	1		Ground bank	1		13
200.00	1					14
50.00	1					15
22.40	1					16
22.40	1					17
2.00	3		Ground bank	4		18
10.50	3	1				19
15.00	3	1				20
3.30	3					21
10.50	3					22
5.00	3					23
10.50	3					24
10.50	3					25
10.50	1	1				26
22.40	1					27
9.40	1	3				28
22.40	1					29
56.00	1					30
22.40	1		Ground bank	1		31
22.40	1					32
41.70	1					33
50.00	1					34
						35
14.00	1.00					37
40.00	1.00					38
40.00	1.00					39
40.00	1.00					40
50.00	1.00					41
56.00	1.00					42
22.40	1.00					43
14.00	1.00					44
36.00	1.00		Ground bank	1		45
5.60	1.00					46
5.00	1.00					47
4.80	3.00					48
6.70	1.00					49
5.00	3.00					50
7.50	1.00					51
						52
37.30	1					53
10.50	1					54
22.40	1					55
50.00	1					56
22.40	1					57
56.00	1					58
56.00	1					59

SUBSTATIONS (Continued)						
Capacity of Substation (In Service) (In MVA)	Number of Trans- formers in Service	Number of Spare Trans- formers	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment	Number of Units	Total Capacity (in MVA)	
(f)	(g)	(h)	(i)	(j)	(k)	
37.30	1					1
2.50	3					2
37.00	1					3
22.40	1					4
50.00	1					5
						6
10.50	1					7
10.50	1					8
5.00	3	1				9
25.00	1					10
10.50	1					11
10.50	1					12
8.40	3					13
8.40	3					14
30.00	3					15
37.30	1					16
30.00	3	1				17
3.00	3		Ground bank	1		18
3.00	3					19
50.00	1					20
4.60	3					21
18.80	3	1				22
20.00	3					23
10.00	3	1	Ground bank	3		24
14.00	3					25
6.20	3					26
5.00	3					27
50.00	3	1				28
37.30	1		Ground bank	1		29
50.00	3					30
280.00	1					31
10.50	1					32
11.50	3	1				33
5.00	3					34
10.50	1					35
5.00	3					37
5.00	3					38
5.00	3					39
5.40	3					40
7.50	3	1				41
14.00	3					42
9.40	3					43
8.40	3					44
56.00	1					45
5.00	3					46
30.00	3	1				47
7.50	1					48
5.00	3					49
10.50	1					50
10.50	1					51
2.50	3					52
22.40	1					53
37.30	1					54
37.30	1					55
20.00	1					56
22.40	1					57
						59

Capacity of Substation (In Service) (In MVA) (f)	Number of Trans- formers in Service (g)	Number of Spare Trans- formers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (in MVA) (k)	
14.00	3					1
6.40	3					2
56.00	1					3
10.50	1					4
37.30	1					5
50.00	1					6
22.40	1					7
8.40	1					8
8.40	1					9
4.80	3					10
5.60	3					11
14.00	1					12
14.00	1					13
10.50	1					14
2.40	3					15
15.00	1					16
33.30	3		Groundbank	1		17
10.50	3					18
14.00	1		Groundbank	1		19
22.40	1					20
8.40	1					21
3.00	3					22
56.00	1					23
10.50	1					24
25.00	3					25
56.00	1					26
37.30	1		Groundbank	1		27
14.00	1					28
14.00	1					29
560.00	2					30
						31
						32
						33
						34
						35
						37
						38
						39
						40
						41
						42
						43
						44
						45
						46
						47
14,307.00	617	29		38		48
						49
						50
						51
						52
						53
						54
						55
						56
						57
						58
						59

Name of Respondent New York State Electric & Gas Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS					
<p>1. Report below the information called for concerning distribution watt-hour meters and line transformers.</p> <p>2. Include watt-hour demand distribution meters, but not external demand meters.</p> <p>3. Show in a footnote the number of distribution watt-hour meters or line transformers held by the respondent under lease from others, jointly owned with others, or held otherwise than by reason of sole ownership by the respondent. If 500 or more meters or line transformers are held under a lease, give name of lessor, date and period of lease, and annual rent. If 500 or more meters or line transformers are held other than by reason of sole ownership or lease, give name of co-owner or other parties, explain basis of accounting for expenses between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.</p>					
Line No.	Item (a)	Number of Watt-Hour Meters (b)	LINE TRANSFORMERS		
			Number (c)	Total Capacity (In MVA) (d)	
1	Number at Beginning of Year	923,384	329,459	10,602	
2	Additions During Year				
3	Purchases	6,564	8,456	352	
4	Associated with Utility Plant Acquired				
5	TOTAL Additions (Enter Total of Lines 3 and 4)	6,564	8,456	352	
6	Reductions During Year				
7	Retirements	13,256	1,899	37	
8	Associated with Utility Plant Sold				
9	TOTAL Reductions (Enter Total of Lines 7 and 8)	13,256	1,899	37	
10	Number at End of Year (Lines 1 + 5 - 9)	916,692	336,016	10,917	
11	In Stock	19,510	8,746	667	
12	Locked Meters on Customers' Premises				
13	Inactive Transformers on System				
14	In Customers' Use	897,182	327,270	10,250	
15	In Company's Use				
16	TOTAL End of Year (Enter Total of lines 11 to 15. This line should equal line 10.)	916,692	336,016	10,917	

Name of Respondent New York State Electric & Gas Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 12/31/2010	Year of Report 12/31/2010
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ENVIRONMENTAL PROTECTION FACILITIES

1. For purposes of this response, environmental protection facilities shall be defined as any building, structure, equipment, facility, or improvement designed and constructed solely for control, reduction, prevention or abatement of discharges or releases into the environment of gaseous, liquid or solid substances, heat, noise or for the control, reduction, prevention, or abatement of any other adverse impact of an activity on the environment.

2. Report the differences in cost of facilities installed for environmental considerations over the cost of alternative facilities which would otherwise be used without environmental considerations. Use the best engineering design achievable without environmental restrictions as the basis for determining costs without environmental considerations. It is not intended that special design studies be made for purposes of this response. Base the response on the best engineering judgment where direct comparisons are not available.

Include in these differences in costs the costs or estimated costs of environmental protection facilities in service, constructed or modified in connection with the production, transmission, and distribution of electrical energy and shall be reported herein for all such environmental facilities placed in service on or after January 1, 1969, so long as it is readily determinable that such facilities were constructed or modified for environmental rather than operational purposes. Also report similar expenditures for environmental plant included in construction work in progress. Estimate the cost of facilities when the original cost is not available or facilities are jointly owned with another utility, provided the respondent explains the basis of such estimations.

Examples of these costs would include a portion of the costs of tall smokestacks, underground lines, and landscaped substations. Explain such costs in a footnote.

3. In the cost of facilities reported on this page, include an estimated portion of the cost of plant that is or will be used to provide power to operate associated environmental protection facilities. These costs may be estimations on a percentage of plant basis. Explain such estimations in a footnote.

4. Report all costs under the major classifications provided below and include, as a minimum, the items listed hereunder:

A. Air pollution control facilities:

- (1) Scrubbers, precipitators, tall smokestacks, etc.
- (2) Changes necessary to accommodate use of environmentally clean fuels such as low ash

or low sulfur fuels including storage and handling equipment

(3) Monitoring equipment

(4) Other.

B. Water pollution control facilities:

(1) Cooling towers, ponds, piping, pumps, etc.

(2) Waste water treatment equipment

(3) Sanitary waste disposal equipment

(4) Oil interceptors

(5) Sediment control facilities

(6) Monitoring equipment

(7) Other.

C. Solid waste disposal costs:

(1) Ash handling and disposal equipment

(2) Land

(3) Settling ponds

(4) Other.

D. Noise abatement equipment:

(1) Structures

(2) Mufflers

(3) Sound proofing equipment

(4) Monitoring equipment

(5) Other.

E. Esthetic costs:

(1) Architectural costs

(2) Towers

(3) Underground lines

(4) Landscaping

(5) Other.

F. Additional plant capacity necessary due to restricted output from existing facilities, or addition of pollution control facilities.

G. Miscellaneous:

(1) Preparation of environmental reports

(2) Fish and wildlife plants included in Accounts 330, 331, 332, and 335.

(3) Parks and related facilities

(4) Other.

5. In those instances when costs are composites of both actual supportable costs and estimates of costs, specify in column (f) the actual costs that are included in column (e).

6. Report construction work in progress relating to environmental facilities at line 9.

Line No.	Classification of Cost (a)	CHANGES DURING YEAR			Balance at End of Year (e)	Actual Cost (f)
		Additions (b)	Retirements (c)	Adjustments (d)		
1	Air Pollution Control Facilities					
2	Water Pollution Control Facilities					
3	Solid Waste Disposal Costs				527,097	527,097
4	Noise Abatement Equipment					
5	Esthetic Costs					
6	Additional Plant Capacity					
7	Miscellaneous (Identify significant)					
8	TOTAL (Total of lines 1 thru 7)	0	0	0	527,097	527,097
9	Construction Work in Progress					

Name of Respondent New York State Electric & Gas Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
ENVIRONMENTAL PROTECTION EXPENSES				
<p>1. Show below expenses incurred in connection with the use of environmental protection facilities, the cost of which are reported on page 430. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.</p> <p>2. Include below the costs incurred due to the operation of environmental protection equipment, facilities, and programs.</p> <p>3. Report expenses under the subheadings listed below.</p> <p>4. Under item 6 report the difference in cost between environmentally clean fuels and the alternative fuels that would otherwise be used and are available for use.</p> <p>5. Under item 7 include the cost of replacement power, purchased or generated, to compensate for the deficiency in output from existing plants due to the</p> <p>addition of pollution control equipment, use of alternate environmentally preferable fuels or environmental regulations of governmental bodies. Base the price of replacement power purchased on the average system price of purchased power if the actual cost of such replacement power is not known. Price internally generated replacement power at the system average cost of power generated if the actual cost of specific replacement generation is not known.</p> <p>6. Under item 8 include ad valorem and other taxes assessed directly on or directly relatable to environmental facilities. Also include under item 8 licensing and similar fees on such facilities.</p> <p>7. In those instances where expenses are composed of both actual supportable data and estimates of costs, specify in column (c) the actual expenses that are included in column (b).</p>				
Line No.	Classification of Expenses (a)	Amount (b)	Actual Expenses (c)	
1	Depreciation	0	0	
2	Labor, Maintenance, Materials, and Supplies Cost Related to Env. Facilities and Programs			
3	Fuel Related Costs			
4	Operation of Facilities			
5	Fly Ash and Sulfur Sludge Removal			
6	Difference in Cost of Environmentally Clean Fuels			
7	Replacement Power Costs			
8	Taxes and Fees			
9	Administrative and General			
10	Other (Identify significant)			
11	TOTAL	0	0	

Name of Respondent New York State Electric & Gas Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report 12/31/2010
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FOOTNOTE DATA

Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
120	10	b	Includes Prepayments of \$563,015.
120	10	c	includes Prepayments of \$(516,182)
120	18	b	Other Deferred Credits (35,479,223) Preliminary Survey & Invest Charges 7,563,550 Accumulated Provision for Pension Benefits (15,039,938) Other 4,427,848 <hr/> (38,527,763)
120	18	c	Misc. Deferred Debits (4,603,426) Other Deferred Credits 27,875,276 Preliminary Survey & Invest Charges (4,124,725) Accumulated Provision for Pension Benefits (4,144,239) Provision for Injuries & Damages (1,162,266) Other (260,295) <hr/> 13,580,325
120	26	b	Includes additions to common utility plant.
120	26	c	Includes additions to common utility plant.
120	90	b	Cash & Cash Equivalents at End of Period consisted of: Cash (131) 6,240,934 Working Funds (135) 1,026,224 <hr/> 7,267,158
120	90	c	Cash & Cash Equivalents at End of Period consisted of: Cash (131) 3,986,855 Special Deposits (132-134) 15,000 Working Funds (135) 1,091,083 Temporary Cash Investment (136) 38,550,000 <hr/> 43,642,938
219	16	c	Other Debit and Credit Items consists of the following: 1) Amortization of the excess depreciation reserve to account 456810, other electric revenues, of \$(5,070,331). 2) Miscellaneous adjustments of \$32,680.
227	12	c	General Administrative expense.
256	12	h	In August 2008, the Respondent began placing orders for its own accounts in auctions for \$99 million outstanding auction rate notes. The Respondent bids at each auction for 100% of the outstanding securities at the greater of the one month London Interbank Offer Rate (LIBOR) or the Securities Industry and Financial Markets Index. As of December 31, 2010, the Respondent held a total of \$172.8 million of those securities, which have been accounted for as a redemption of long-term debt. (PCN 2004 Series A portion is \$33.825 million; 2005 Series A portion is \$64.975 million; 2004 Series D-1 and D-2 portion is \$74 million for the total 172.8 million.)
262	3	f	Payroll Taxes on Incentive Accrual.
262	3	p	Other FICA charges consisted of: Various Accounts including Capital 3,689,410 <hr/>

FOOTNOTE DATA			
Page Number (a)	Item Number (b)	Column Number (c)	Comments (d)
262	4	p	Other Unemployment charges consisted of: Various Accounts including Capital 38,264
262	9	f	NYS Metroploitan Transportation Authority (78,504)
262	10	p	Other State Unemployment Charges consisted of: Various Accounts including Capital 99,350
262	11	f	Refund State of New York (17,695) Regulatory Asset Deferral, Net 148,183 Miscellaneous 409 130,897
262	12	l	Other Use Tax consisted of: Charges to various accounts including capital 4,649,189
262	14	f	Hazardous Waste reclassification to Accrued Interest 17,800
262	17	f	Miscellaneous Deferred Debits/credits, net 1,756,282
262	19	f	Tax Sharing Adjustment 915
326		l	Current Year ESCO Ancillary Charges.
401	7	b	includes 7,630,420 MWH of energy received from energy providers who serve the Respondent's customers.

STATE OF NEW YORK
Public Service Commission
5 Year Book Data - From FERC Form 1

New York State Electric & Gas Corporation
12/31/2010

COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS

	Annual Report Source Page, Line (Column)	12/31/2010
UTILITY PLANT		
Electric Utility Plant	Pg 200, L 13 (c); Pg 110, L 7 (d)	\$3,216,982,148
Less Accum. Prov. For Deprec. & Amort.	Pg 200, L 14 (c); Pg 110, L 8 (d)	1,696,232,712
Net Electric Utility Plant	Formula	1,520,749,436
Gas Utility Plant	Pg 201, L 13 (d); Pg 110, L 12 (d)	812,742,462
Less Accum. Prov. For Deprec. & Amort.	Pg 201, L 14 (d)	312,274,840
Net Gas Utility Plant	Formula	500,467,622
Other Utility Plant	Formula	324,768,602
Less Accum. Prov. For Deprec. & Amort.	Formula	120,325,406
Net Other Utility Plant	Formula	204,443,196
Total Utility Plant	Pg 110, L 4, 7, 11, 12 (d)	4,354,493,212
Less Accum. Prov. For Deprec. & Amort.	Pg 110, L 5, 8 (d)	2,128,832,958
Net Total Utility Plant	Formula	2,225,660,254
OTHER PROPERTY AND INVESTMENTS		
Nonutility Property	Pg 110, L 14 (d)	6,900,130
Accum. Prov. For Deprec. & Amort.	Pg 110, L 15 (d) (-)	(739,223)
Investment in Associated Companies	Pg 110, L 16 (d)	0
Investment in Subsidiary Companies	Pg 110, L 17 (d)	0
Other Investments	Pg 110, L 20 (d)	217,000
Other Special Funds	Formula	99,264,107
Total Other Property and Investments	Pg 110, L 22 (d)	105,642,014
CURRENT AND ACCRUED ASSETS		
Cash	Pg 110, L 24 (d)	6,240,934
Special Deposits	Pg 110, L 25 (d)	0
Working Funds	Pg 110, L 26 (d)	1,026,224
Temporary Cash Investments	Pg 110, L 27 (d)	0
Notes Receivable	Pg 110, L 28 (d)	0
Accounts Receivable	Pg 110, L 29, 30 (d)	213,381,848
Accum. Prov. For Uncollectible Accts.	Pg 110, L 31 (d) (-)	(14,282,000)
Notes Receivable from Associated Cos.	Pg 110, L 32 (d)	0
Accounts Receivable from Assoc. Cos.	Pg 110, L 33 (d)	4,291,519
Materials and Supplies	Pg 110, L 34=>43 (d)	11,540,707
Gas Stored Underground - Current	Pg 110, L 44 (d)	34,604,919
Liquefied Natural Gas in Storage	Pg 110, L 45 (d)	0
Prepayments	Pg 110, L 46, 47 (d)	47,742,637
Interest and Dividends Receivable	Pg 110, L 48 (d)	958
Rents Receivable	Pg 110, L 49 (d)	0
Accrued Utility Revenue	Pg 110, L 50 (d)	81,976,138
Misc. Current and Accrued Assets	Pg 110, L 51 (d)	10,964,712
Total Current and Accrued Assets	Formula	397,488,596
DEFERRED DEBITS		
Unamort. Debt Expense	Pg 111, L 54 (d)	15,244,144
Extraordinary Property Losses	Pg 111, L 55=>56 (d)	0
Prelim. Survey and Investigation Charges	Pg 111, L 58, 59 (d)	724,658
Clearing Accounts	Pg 111, L 60 (d)	0
Temporary Facilities	Pg 111, L 61 (d)	0
Miscellaneous Deferred Debits	Pg 111, L 57, 62, 65, 67 (d)	1,005,276,894
Deferred Losses from Disp. of Utility Plant	Pg 111, L 63 (d)	0
Research and Development	Pg 111, L 64 (d)	0
Accumulated Deferred Income Taxes	Pg 111, L 66 (d)	249,757,753
Total Deferred Debits	Formula	1,271,003,449
Total Assets and Other Debits	Formula should = Pg 111, L 69 (d)	\$3,999,794,313

**COMPARATIVE BALANCE SHEET
LIABILITIES AND OTHER CREDITS**

	Annual Report Source Page, Line (Column)	12/31/2010
PROPRIETARY CAPITAL		
Common Stock Issued	Pg 112, L 2 (d)	430,056,628
Preferred Stock Issued	Pg 112, L 3 (d)	10,158,900
Capital Stock Subscribed	Pg 112, L 4 (d)	0
Stock Liability for Conversion	Pg 112, L 5 (d)	0
Premium on Capital Stock	Pg 112, L 6 (d)	148,699,535
Other Paid-in Capital	Pg 112, L 7 (d)	126,080,422
Installments Received on Capital Stock	Pg 112, L 8 (d)	0
Capital Stock Expense	Pg 112, L 9, 10 (d) (-)	(4,439,125)
Retained Earnings	Pg 112, L 11 (d)	373,906,226
Unapp Undistributed Subsidiary Earnings	Pg 112, L 12 (d)	0
Reacquired Capital Stock	Pg 112, L 13 (d) (-)	0
Total Proprietary Capital	Formula	1,084,462,586
LONG-TERM DEBT		
Bonds	Pg 112, L 16 (d)	0
Reacquired Bonds	Pg 112, L 17 (d) (-)	0
Advances from Associated Companies	Pg 112, L 18 (d)	0
Other Long-Term Debt	Pg 112, L 19 (d)	1,015,200,000
Unamortized Premium on Long-Term Debt	Pg 112, L 20 (d)	0
Unamortized Discount on Long-Term Debt-Debit	Pg 112, L 21 (d) (-)	(2,427,387)
Total Long-Term Debt	Formula	1,012,772,613
CURRENT AND ACCRUED LIABILITIES		
Notes Payable	Pg 112, L 32 (d)	24,400,000
Accounts Payable	Pg 112, L 33 (d)	177,148,533
Notes Payable to Associated Companies	Pg 112, L 34 (d)	0
Accounts Payable to Associated Companies	Pg 112, L 35 (d)	19,497,119
Customer Deposits	Pg 112, L 36 (d)	14,113,751
Taxes Accrued	Pg 112, L 37 (d)	6,400,068
Interest Accrued	Pg 112, L 38 (d)	9,050,540
Dividends Declared	Pg 112, L 39 (d)	0
Matured Long-Term Debt	Pg 112, L 40 (d)	0
Matured Interest	Pg 112, L 41 (d)	0
Tax Collections Payable	Pg 112, L 42 (d)	336,182
Misc. Current and Accrued Liabilities	Pg 112, L 43, 44 (d)	82,164,447
Total Current and Accrued Liabilities	Formula	333,110,640
DEFERRED CREDITS		
Customer Advances for Construction	Pg 113, L 47 (d)	2,390,073
Other Deferred Credits	Pg 113, L 50=>52 (d)	249,332,362
Accumulated Deferred Investment Tax Credits	Pg 113, L 48 (d)	18,459,681
Deferred Gains from Disposition of Utility Plant	Pg 113, L 49 (d)	0
Accumulated Deferred Income Taxes	Pg 113, L 53 (d)	1,009,456,786
Total Deferred Credits	Formula	1,279,638,902
OPERATING RESERVES		
Property Insurance Reserve	Pg 112, L 25 (d)	0
Injuries and Damage Reserve	Pg 112, L 26 (d)	8,595,669
Pension and Benefits Reserve	Pg 112, L 27 (d)	143,488,055
Miscellaneous Operating Reserves	Pg 112, L 24, 28, 29 (d)	123,936,618
Total Operating Reserves	Formula	276,020,342
Total Liabilities and Other Credits	Formula should = Pg 113, L 68 (d)	\$3,986,005,083

COMPARATIVE INCOME AND RETAINED EARNINGS STATEMENT
TOTAL UTILITY OPERATING INCOME

	Annual Report Source Page, Line (Column)	12/31/2010
ELECTRIC OPERATING INCOME		
Operating Revenues	Pg 115, L 2 (e)	\$1,337,952,589
Operating Expense:		
Operation Expense	Pg 115, L 4 (e)	911,087,001
Maintenance Expense	Pg 115, L 5 (e)	151,472,854
Depreciation Expense	Pg 115, L 6 (e)	78,667,958
Amort. and Depletion of Utility Plant	Pg 115, L 7 (e)	9,805,976
Amort. of Utility Plant Acq. Adj.	Pg 115, L 10+11-12 (e)	(66,571,649)
Amort of Property Losses	Pg 115, L 9 (e)	0
Amort of Conversion/Regulatory Expenses	Pg 115, L 8 (e)	0
Taxes Other than Income Taxes	Pg 115, L 13 (e)	95,476,983
Income Taxes	Pg 115, L 14=>16-17+18 (e)	39,459,286
Gains from Disposition of Util. Plant	Pg 115, L 19, 21 (e)	0
Losses from Disposition of Util. Plant	Pg 115, L 20, 22 (e)	0
Total Operating Expenses	Formula	1219398409
Net Operating Revenues	Formula	118554180
Other Electric Utility Operating Income	No Entry	
Total Electric Utility Operating Income	Formula	118554180
GAS OPERATING INCOME		
Operating Revenues	Pg 115, L 2 (g)	\$371,504,016
Operating Expense:		
Operation Expense	Pg 115, L 4 (g)	253,400,159
Maintenance Expense	Pg 115, L 5 (g)	15,063,111
Depreciation Expense	Pg 115, L 6 (g)	20,485,337
Amort. and Depletion of Utility Plant	Pg 115, L 7 (g)	4,335,887
Amort. of Utility Plant Acq. Adj.	Pg 115, L 10+11-12 (g)	(10,655,840)
Amort of Property Losses	Pg 115, L 9 (g)	0
Amort of Conversion Expenses	Pg 115, L 8 (g)	0
Taxes Other than Income Taxes	Pg 115, L 13 (g)	25,542,939
Income Taxes	Pg 115, L 14=>16-17+18 (g)	17,824,954
Gains from Disposition of Util. Plant	Pg 115, L 19, 21 (g)	0
Losses from Disposition of Util. Plant	Pg 115, L 20, 22 (g)	0
Total Operating Expenses	Formula	325996547
Net Operating Revenues	Formula	45507469
Other Gas Utility Operating Income	No Entry	
Total Gas Utility Operating Income		45507469
Other Utility Operating Income	Pg 115, L 24 (i); Pg 116, L 24 (k), (m),	0
Total Utility Operating Income	Formula should = Pg 114, L 24 (c)	\$164,061,649

**COMPARATIVE INCOME AND RETAINED EARNINGS STATEMENT
OTHER INCOME AND EXPENSES; INTEREST EXPENSE**

	Annual Report Source Page, Line (Column)	12/31/2010
OTHER INCOME		
Income - Merch., Jobbing & Contract Work	Pg 117, L 29-30 (c)	0
Income from Nonutility Operations	Pg 117, L 31-32 (c)	0
Nonoperating Rental Income	Pg 117, L 33 (c)	0
Equity in Earnings of Subsidiary Companies	Pg 117, L 34 (c)	0
Interest and Dividend Income	Pg 117, L 35 (c)	0
Allowance for Funds Used During Construction	Pg 117, L 36 (c)	0
Miscellaneous Nonoperating Income	Pg 117, L 37 (c)	0
Gain on Disposition of Property	Pg 117, L 38 (c)	0
Total Other Income	Formula	0
OTHER INCOME DEDUCTIONS		
Loss on Disposition of Property	Pg 117, L 41 (c)	0
Miscellaneous Amortization	Pg 117, L 42 (c)	0
Miscellaneous Income Deductions	Pg 117, L 43 (c)	0
Total Other Income Deductions	Formula	0
TAXES-OTHER INCOME AND DEDUCTIONS		
Taxes Other than Income Taxes	Pg 117, L 46 (c)	0
Income Taxes	Pg 117, L 47=>49-50+51-52 (c)	0
Total Taxes-Other Income & Deductions	Formula	0
Net Other Income and Deductions	Formula	0
INTEREST CHARGES		
Interest on Long-term Debt	Pg 117, L 56 (c)	0
Amortization of Debt Discount and Expense	Pg 117, L 57+58-60 (c)	0
Amortization of Premium on Debt-Credit	Pg 117, L 59 (c)	0
Interest on Debt to Associated Company	Pg 117, L 61 (c)	0
Other Interest Expense	Pg 117, L 62-63 (c)	0
Total Interest Charges	Formula	0
Income Before Extraordinary Items	Formula	164061649
EXTRAORDINARY ITEMS		
Extraordinary Income	Pg 117, L 67 (c)	0
Extraordinary Deductions	Pg 117, L 68 (c)	0
Income Taxes, Extraordinary Items	Pg 117, L 70 (c)	0
Net Extraordinary Items	Formula	0
Net Income	Formula	\$164,061,649

RETAINED EARNINGS		
Unappropriated Retained Earnings (BOP)	Pg 118, L 1 (c)	\$348,376,481
Balance Transferred from Income	Pg 118, L 16 (c)	100,484,836
Appropriations of Retained Earnings	Pg 118, L 22 (b)	0
Dividends Declared-Preferred Stock	Pg 118, L 29 (c) (-)	396,146
Dividends Declared-Common Stock	Pg 118, L 36 (c) (-)	75,000,000
Adjustments to Retained Earnings	Pg 118, L -9+15-37 (c)	0
Net Change to Unapp. Retained Earnings	Formula	25088690
Unappropriated Retained Earnings (EOP)	Formula	373465171
Appropriated Retained Earnings (EOP)	Pg 119, L 47 (b)	441,055
Total Retained Earnings	Formula should = Pg 119, L 48 (b)	\$373,906,226

CASH FLOW STATEMENT
OTHER INCOME AND EXPENSES; INTEREST EXPENSE

	Annual Report Source Page, Line (Column)	12/31/2010
Cash Flows From Operating Activities		
Net Income	Pg 120, L 2 (b)	\$100,484,836
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation, Depletion & Amortization	Pg 120, L 4=>7 (b)	120,829,345
Deferred Taxes & ITCs	Pg 120, L 8, 9	28,936,625
Receivables and Inventory	Pg 120, L 10=>12 (b)	9,977,901
Payables and Accrued Expenses	Pg 120, L 13	29,853,441
Other Regulatory Assets (Net)	Pg 120, L 14, 15 (b)	24,096,646
Capitalized AFDUC - Equity	Pg 120, L 16 (b) (-)	(2,116,321)
Undistributed Earnings of Affiliates	Pg 120, L 17 (b) (-)	0
Other Adjustments	Pg 120, L 18 (b)	(38,527,763)
	Pg 120, L 19 (b)	29,671,769
	Pg 120, L 20, 21 (b)	0
Net Cash From Operating Activities	Formula	<u>303,206,479</u>
Cash Flows From Investing Activities		
Cash Outflows For Construction	Pg 120, L 34 (b)	(217,302,086)
Acquisition Of Other Non-Current Assets	Pg 120, L 36=>38 (b)	0
Investments in & Advances to Affiliates	Pg 120, L 39 (b)	0
Contributions & Advances from Affiliates	Pg 120, L 40 (b)	0
Net Proceeds - Sale Or Disposition Of:		
Property, Plant & Equipment	No Entry	
Investments In Affiliated Companies	Pg 120, L 42, 43 (b)	0
Investment Securities	Pg 120, L 44, 45 (b)	0
Other Current Assets & Liabilities	Pg 121, L 46=>48 (b)	0
Other Cash Flows - Investing Activities	Pg 121, L 49=>52 (b)	0
	Pg 121, L 53=>55 (b)	4,240,973
Net Cash From Investing Activities	Formula	<u>(213,061,113)</u>
Cash Flows From Financing Activities		
Net Proceeds (Payments) - Issuing & Retiring:		
Long-Term Debt	Pg 121, L 61, 64, 65, 73, 76, 77 (b)	(75,525,000)
Common Stock	Pg 121, L 63+75 (b)	0
Preferred Stock	Pg 121, L 62+74 (b)	0
Short-Term Debt	Pg 121, L 66, 78 (b)	24,400,000
Dividends Paid	Pg 121, L 80, 81 (b)	(75,396,146)
Other Cash Flows - Financing Activities	Pg 121, L (67=>69, 79) (b)	0
Net Cash From Financing Activities	Formula	<u>(126,521,146)</u>
Net Increase/(Decrease) In Cash & Equivalents	Formula	(36,375,780)
Cash & Equivalents At Beginning Of Year	Pg 121, L 88 (b)	43,642,938
Cash & Cash Equiv. At End Of Year	Formula should = Pg 121, L 90 (b)	\$7,267,158

STATEMENT OF REVENUE AND OPERATION AND MAINTENANCE - ELECTRIC

	Annual Report Source Page, Line (Column)	12/31/2010
ELECTRIC REVENUES		
Residential	Pg 300, L 2 (b)	\$638,331,604
Commercial	Pg 300, L 4 (b)	223,478,772
Industrial	Pg 300, L 5 (b)	64,942,621
Other Ultimate Customers	Pg 300, L 6=>9 (b)	80,688,669
Total Revenues-Ultimate Customers	Formula	1,007,441,666
Resales	Pg 300, L 11 (b)	285,261,468
Other Operating Revenues	Pg 300, L 26-13 (b)	45,249,455
Total Electric Operating Revenues	Formula should = Pg 300, L 27 (b)	\$1,337,952,589
KWH SALES (THOUSANDS)		
Residential	Pg 301, L 2 (d)	6,518,509
Commercial	Pg 301, L 4 (d)	4,063,498
Industrial	Pg 301, L 5 (d)	2,968,140
Other Ultimate Customers	Pg 301, L 6=>9 (d)	1,519,195
Total Sales-Ultimate Customers	Formula	15,069,342
Resales	Pg 301, L 11 (d)	6,669,118
Total Kilowatt-Hour Sales	Formula should = Pg 301, L 14 (d)	21,738,460
AVERAGE ELECTRIC CUSTOMERS PER MONTH		
Residential	Pg 301, L 2 (f)	760,828
Commercial	Pg 301, L 4 (f)	100,204
Industrial	Pg 301, L 5 (f)	2,349
Other Ultimate Customers	Pg 301, L 6=>9 (f)	14,358
Total Ultimate Customers	Formula	877,739
Resales	Pg 301, L 11 (f)	7
Total Customers	Formula should = Pg 301, L 14 (f)	877,746
ELECTRIC OPERATING REVENUE RELATIONSHIP		
Residential Sales		
Average Annual Bill Per Customer	Formula	\$839.00
Average KWH Consumption Per Customer	Formula	8,568
Average Revenue Per KWH Sold (Cents)	Formula	9.79
Commercial Sales		
Average Annual Bill Per Customer	Formula	\$2,230.24
Average KWH Consumption Per Customer	Formula	40,552
Average Revenue Per KWH Sold (Cents)	Formula	5.50
Industrial Sales		
Average Annual Bill Per Customer	Formula	\$27,646.92
Average KWH Consumption Per Customer	Formula	1,263,576
Average Revenue Per KWH Sold (Cents)	Formula	2.19
ELECTRIC OPERATION AND MAINTENANCE EXPENSES		
Steam Power Expense	Pg 320, L 21 (b)	\$0
Nuclear Power Expense	Pg 320, L 41 (b)	0
Hydraulic Power Expense	Pg 321, L 59 (b)	1,885,533
Other Power Generation Expense	Pg 321, L 74 (b)	660,348
Other Power Supply Expense	Pg 321, L 79 (b)	615,144,530
Total Power Production Expense	Formula	617,690,411
Transmission Expense	Pg 321, L 100 (b)	39,259,144
Distribution Expense	Pg 322, L 126 (b)	177,768,936
Customer Account Expense	Pg 322, L 134, 141 (b)	103,131,827
Sales Expense	Pg 322, L 148, (b)	3,325,218
Administrative and General	Pg 323, L 168 (b)	121,384,319
Total Operation & Maintenance Expense	Formula should = Pg 323, L 169 (b)	\$1,062,559,855

DISTRIBUTION OF ELECTRIC REVENUES

	Annual Report Source Page, Line (Column)	12/31/2010
Total Revenues	Formula	\$1,337,952,589
Sales of Electricity (MWHs)	Formula	21,738,460

DOLLAR AMOUNTS

Fuel and Purchased Power	Formula	\$613,887,063
Wages and Benefits	Formula	107,147,205
Other Expenses	Formula	341,525,587
Depreciation & Amortization Expenses	Formula	21,902,285
Income Taxes-Operating	Formula	39,459,286
Other Taxes-Operating	Formula	95,476,983
Capital Costs	Formula Should = Pg 115, L 24 (e)	118,554,180
Total	Formula	\$1,337,952,589

PERCENT OF REVENUE

Fuel and Purchased Power	Formula	45.9
Wages and Benefits	Formula	8.0
Other Expenses	Formula	25.5
Depreciation & Amortization Expenses	Formula	1.6
Income Taxes-Operating	Formula	2.9
Other Taxes-Operating	Formula	7.1
Capital Costs	Formula	8.9
Total	Formula should = 100	100.0

CENTS PER KWH

Fuel and Purchased Power	Formula	2.82
Wages and Benefits	Formula	0.49
Other Expenses	Formula	1.57
Depreciation & Amortization Expenses	Formula	0.10
Income Taxes-Operating	Formula	0.18
Other Taxes-Operating	Formula	0.44
Capital Costs	Formula	0.55
Total	Formula Should - L 1/2	6.15

Note: Includes Sales for Resale

Data Field Below

	Annual Report Source Page, Line (Column)	12/31/2010
<u>Fuel and Purchased Power</u>		
Steam - Fuel	Pg 320, L 5 (b)	0
Nuclear - Fuel	Pg 320, L 25 (b)	0
Hydro - Water for Power	Pg 320, L 45 (b)	0
Other Power - Fuel	Pg 321, L 63 (b)	56,562
Purchased Power	Pg 321, L 76 (b)	613,830,501
Total Fuel and Purchased Power	Formula	613,887,063
-Fuel and PP related to Sales for Resale (Not Used)		
Fuel and PP - Ultimate Customers	Formula	613,887,063
<u>Wages and Benefits</u>		
Salaries	Pg 354, L 25 (d)	106,497,053
Pensions and Benefits	Pg 323, L 158 (b)	650,152
Total Wages and Benefits	Formula	107,147,205
<u>Other Expenses</u>		
Total O&M Expenses	Pg 323, L 169 (b)	1,062,559,855
-Total Fuel and PP	Formula	613,887,063
-Wages and Benefits	Formula	107,147,205
-Other Gains	Formula	0
+Other Losses	Formula	0
Other Expenses	Formula	341,525,587
<u>Depreciation and Amortization</u>		
Depreciation Exp	Formula	78,667,958
Amort & Depl of Utility Plant	Formula	9,805,976
Amort of Other Utility Plant	Formula	(66,571,649)
Amort of Property Losses	Formula	0
Amort of Conversion Expenses	Formula	0
Total Depre and Amort		21,902,285
<u>Fuel and PP related to Sales for Resale (Not Used)</u>		
Total Fuel and PP		613,887,063
divided by Total MWHs		21,738,460
Fuel Cost per KWH		0.0282
times Sales for Resale MWHs		6,669,118
Sales for Resale Fuel		188,333,730

COMPARATIVE STATEMENT OF UTILITY PLANT AND SELECTED RATIOS

	Annual Report Source Page, Line (Column)	12/31/2010
ELECTRIC UTILITY PLANT		
Intangible	Pg 205, L 5 (g)	21407583
Production		
Steam	Pg 205, L 15 (g)	527097
Nuclear	Pg 205, L 23 (g)	0
Hydraulic	Pg 205, L 32 (g)	123866955
Other	Pg 207, L 42 (g)	394148
Transmission	Pg 207, L 53 (g)	773710071
Distribution	Pg 207, L 69 (g)	1990436735
General	Pg 207, L 83 (g)	203441716
Electric Plant - Purchased or Sold	Pg 200, L 5 (c)	0
Experimental Plant - Unclassified	Pg 200, L 7 (c)	0
Nuclear Fuel Assemblies (Net)	Pg 203, L 6, 10, 11, 12 (f)	0
Total Electric Plant In Service	Formula Should = Pg 200, L 8 (c) plus Pg 203, L 10 (f)	3113784305
Leased to Others	Pg 200, L 9 (c)	0
Held for Future Use	Pg 200, L 10 (c)	1327628
Construction Work in Progress	Pg 200, L 11 (c)	101870215
Acquisition Adjustments	Pg 200, L 12 (c)	0
Total Electric Utility Plant	Formula Should = Pg 200, L 13 (c) plu Pg 203, L 10 (f)	3216982148
Accum. Provision - Depre. & Amort.	Pg 200, L 33 (c); Pg 203, L 13 (f)	1696232712
Net Electric Plant	Formula	\$1,520,749,436

SELECTED RATIOS AND STATISTICS

Current Assets / Current Liabilities	Formula	1.19
Total Capitalization	Formula	\$2,121,635,199
<u>Percent Of Capitalization (Incl S-T Debt)</u>		
Long-Term Debt	Formula	47.7%
Preferred Stock	Formula	0.5%
Common Stock & Retained Earnings	Formula	50.6%
Short-Term Debt	Formula	1.2%
Pretax Coverage of Interest Expense	Formula	#DIV/0!
Com. Stock Dividends as a % of Earnings	Formula	45.8%
Return on Common Equity	Formula	15.2%
Internal Cash Generated as a % of Cash Outflows for Construction	Formula	139.5%
Earnings per Share	Formula	\$2.54
Book Value per Share	Formula	\$16.65
Dividends per Share	Formula	\$1.16
Misc Deferred Debits as a % of Capitalization	Formula	35.6%

	5 Year Book Source	12/31/2010
Current Assets	A: L 39	397488596
Current Liabilities	B: L 32	333110640
Total Capitalization	Formula	2121635199
Long-Term Debt	B: L 19	1012772613
Preferred Stock	B: L 2	10158900
Common Stock and Retained Earnings (Excl. Preferred Stock)	B: L 12-L 2	1074303686
Short-Term Debt	B: L 20, 22, 28	24400000
Pretax Income	See below	221345889
Interest Expense	D: L 65	0
Dividends Paid	D: L 76	75000000
Net Income (Excl. Preferred Stock Dividends)	D: L 66-L 75	163665503
Internal Cash	E: L 11	303206479
Cash Outflows for Construction	E: L 12 * -1	217302086
Shares Outstanding (Millions)	FERC A/R, Pg 251, L 20 (e)	64,508,477
Misc Deferred Debits - Net	A: L 45 - B: L 34	755944532
Number of Employees (Electric)	FERC A/R, Pg 323, L 4	1929
<u>Pre-Tax Income</u>		
Total Utility Operating Income	C: L 42	164061649
+Income Taxes - Electric	C: L 12	39459286
+Income Taxes - Gas	C: L 32	17824954
+Other Income	D: L 51	0
- Other Income Deductions	D: L 55	0
- Other Taxes	D: L 56	0
Pre-Tax Income	Formula	221345889