



NATURAL RESOURCES DEFENSE COUNCIL

January 11, 2008

Hon. Jaclyn A. Brillling
Secretary
New York State Public Service Commission
Three Empire State Plaza
Albany, NY 12223-1350

Re: Case 07-M-0906 - Joint Petition of Iberdrola, S.A., Energy East Corporation, RGS Energy Group, Inc., Green Acquisition Capital, Inc., New York State Electric & Gas Corporation and Rochester Gas and Electric Corporation for Approval of the Acquisition of Energy East Corporation by Iberdrola, S.A.

Dear Secretary Brillling:

I am enclosing for filing in the above-captioned proceeding an original and five copies of the Direct Testimony of Ashok Gupta, together with an exhibit, submitted on behalf of the Natural Resources Defense Council.

If you have any questions, or require any further information, please contact me at (212)727-4555.

Respectfully submitted,

Donna De Costanzo
Senior Attorney

Cc: Active Parties, via e-mail
Honorable Rafael A. Epstein, via e-mail and First Class mail
Andrew Gansberg, Esq., via e-mail and First Class mail
Stanley W. Widger, Jr., Esq., via e-mail and First Class mail
Paul Connolly, Jr., via e-mail and First Class mail
Leonard Van Ryn, Esq., via e-mail and First Class mail