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PSC NO: 121 ELECTRICITY NEW YORK STATE ELECTRIC & GAS CORPORATION

Initial Effective Date: 07/01/08

STATEMENT OF EFFECTIVE TAX SURCHARGE PERCENTAGES

The rates and charges for service under all Service Classifications will be increased by the following surcharge percentages to collect Gross Income Tax in accordance with Section 6 (a) of PSC No. 120 and Section 3 (a) of PSC No. 121; plus, where applicable, the 1% municipal tax rate and/or the Temporary Metropolitan Transportation Business Tax Surcharge, in accordance with Sections 6 (b) and (c) of PSC No. 120 and Sections 3 (b) and (c) of PSC No. 121. For cities, villages or other areas served, the applicable surcharge percentages are as follows:

	Non-Retail Access		Retail Access	
		Non-Residential Delivery		
Applicable Surcharge Percentages	Residential	and Residential and Non-Residential	Residential	Non-Residential
ripplicable barellarge referitages	Delivery	Commodity	Delivery	Delivery
Counties of Westchester,	·	•	·	ž
Putnam, Dutchess and Orange				
,	3.2033%	1.1184%	2.1502%	0.1072%
Cities or Villages:	3.203370	1.110470	2.130270	0.107270
Village of Walden				
All Other Areas:	2.1502%	0.1072%	2.1502%	0.1072%
All Other Counties				
Cities: Auburn, Binghamton, Corning, Elmira,	3.0928%	1.0101%	2.0408%	0%
Geneva, Hornell, Ithaca, Lockport,	3.0,20,0	11010170	2.0.0070	0,0
Mechanicville, Norwich, Oneonta				
Villages:				
Addison, Alden, Alfred, Almond, Arkport,	3.0928%	1.0101%	2.0408%	0%
Aurora, Blasdell, Burdett, Canaseraga,				
Canisteo, Cayuga, Cayuga Heights, Cherry Creek, Cooperstown, Clyde, Dannemora,				
Danville, Delhi, Depew, Deposit, Dryden,				
Dundee, East Aurora, Elbridge, Elmira				
Heights, Forestville, Franklin, Gowanda,				
Hamburg, Hammondsport, Hobart, Horseheads, Interlaken, Johnson City,				
Jordan, Keeseville, Lancaster, Lansing,				
Leicester, Liberty, Lyons, Macedon,				
Marcellus, Monticello, Montour Falls,				
Moravia, Morrisville, Newark, Newark				
Valley, North Hornell, Odessa, Orchard Park, Owego, Painted Post, Palmyra, Penn				
Yan, Perry, Philmont, Port Byron, Port				
Dickinson, Richfield Springs, Riverside,				
Round Lake, Seneca Falls, Sidney, Silver				
Creek, Sloan, South Dayton, Stamford, Trumansburg, Unadilla, Union Springs, Van				
Etten, Walton, Warsaw, Waterloo,				
Weedsport, Woodridge				
All Other Areas	2.0408%	0%	2.0408%	0%
	2.0408%	0%	2.0408%	0%

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