PSC NO: 87 GAS

NEW YORK STATE ELECTRIC & GAS CORPORATION

STATEMENT TYPE: IRS

STATEMENT NO: 146

EFFECTIVE DATE: 01/01/2009

STATEMENT OF INTERRUPTIBLE RATE

January 01, 2009

Owego Area

Applicable to Service Classification No. 3

Applicable Rates:

| Price | Price | Diffe | rentiating Ci | riteria | | | |
|-------|----------|------------|---------------|---------|---------|--------|-------|
| # | (per Th) | Tax | Fuel Type | Term | Usage | Region | Other |
| | | | | | | | |
| 1 | \$1.2500 | Non-Exempt | No. 2 Oil | | >20,000 | | |
| 2 | \$1.2000 | Non-Exempt | No. 4 Oil | | | | |
| 3 | \$1.2000 | Non-Exempt | No. 6 Oil | | | | |
| 4 | \$1.2000 | Non-Exempt | Propane | | | | |
| 5 | \$1.2000 | Non-Exempt | Coal | | | | |
| 6 | \$1.2000 | Non-Exempt | Other | | | | |
| 7 | \$1.2500 | Exempt | No. 2 Oil | | | | |
| 8 | \$1.2000 | Exempt | No. 4 Oil | | | | |
| 9 | \$1.2000 | Exempt | No. 6 Oil | | | | |
| 10 | \$1.2000 | Exempt | Propane | | | | |
| 11 | \$1.2000 | Exempt | Coal | | | | |
| 12 | \$1.2000 | Exempt | Other | | | | |
| 13 | \$1.2500 | Non-Exempt | No. 2 Oil | | <20,000 | | |

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STATEMENT OF INTERRUPTIBLE RATE

January 01, 2009

Goshen Area

Applicable to Service Classification No. 3

Applicable Rates:

| Price | Price | | Differentia | ting Criteria | | | |
|-------|----------|------------|-------------|---------------|----------|--------|-------------|
| # | (per Th) | Tax | Fuel Type | Term | Usage | Region | Other |
| | | | | | | | |
| 1 | \$1.2000 | Non-Exempt | No. 2 Oil | | <100,000 | | |
| 2 | \$1.2000 | Non-Exempt | No. 2 Oil | | >100,000 | | |
| 3 | \$0.8195 | Non-Exempt | No. 4 Oil | | | | |
| 4 | \$0.8166 | Non-Exempt | No. 4 Oil | | | | Summer Peak |
| 5 | \$1.2000 | Non-Exempt | No. 6 Oil | | | | |
| 6 | \$1.2000 | Non-Exempt | Propane | | | | |
| 7 | \$1.2000 | Non-Exempt | Coal | | | | |
| 8 | \$1.2000 | Non-Exempt | Other | | | | |
| 9 | \$0.8190 | Exempt | No. 2 Oil | | | | |
| 10 | \$1.2000 | Exempt | No. 4 Oil | | | | |
| 11 | \$1.2000 | Exempt | No. 6 Oil | | | | |
| 12 | \$1.2000 | Exempt | Propane | | | | |
| 13 | \$1.2000 | Exempt | Coal | | | | |
| 14 | \$1.2000 | Exempt | Other | | | | |

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STATEMENT OF INTERRUPTIBLE RATE

January 01, 2009

Lockport Area

Applicable to Service Classification No. 3

Applicable Rates:

| Price | Differentiating Criteria | | | | | | |
|----------|---|---|---|--|---|---|--|
| (per Th) | Tax | Fuel Type | Term | Usage | Region | Other | |
| | | | | | | | |
| \$1.2000 | • | | Summer Peak | | | | |
| \$1.2000 | | | | <20,000 | | | |
| \$1.2000 | Non-Exempt | No. 2 Oil | | >50,000 | | | |
| \$1.2000 | Non-Exempt | No. 6 Oil | | <50,000 Ann. | | | |
| \$0.7373 | Non-Exempt | Propane | Fall Peaking | <10,000 | | | |
| \$0.7309 | Non-Exempt | No. 2 Oil | | >100,000 | | | |
| \$1.2000 | Exempt | No. 2 Oil | | | | | |
| \$1.2000 | Exempt | No. 4 Oil | | | | | |
| \$1.2000 | Exempt | No. 6 Oil | | >75,000 | | | |
| \$1.2000 | Exempt | Propane | | | | | |
| \$1.2000 | Exempt | Coal | | | | | |
| \$1.2000 | Exempt | Other | | | | | |
| \$1.2000 | Non-Exempt | No. 2 Oil | | 25,000-50,000 | | | |
| \$1.2000 | Exempt | No. 6 Oil | | | | | |
| \$1.2000 | Non-Exempt | No. 2 Oil | Intermittent | | | | |
| \$1.2000 | Non-Exempt | No. 2 Oil | | <40,000 | | | |
| \$1.2000 | Non-Exempt | No. 2 Oil | | <25,000 | | | |
| \$1.2000 | Non-Exempt | No. 2 Oil | | <15,000 | | | |
| \$1.2000 | | | | 50,000-100,000 | | | |
| \$1.2000 | Non-Exempt | No. 6 Oil | | <50,000 | | | |
| \$1.2000 | Non-Exempt | Propane | Monthly | | | | |
| \$1.2000 | | | 1yr Term | 50,000-100,000 | | | |
| | (per Th) \$1.2000 \$1.2000 \$1.2000 \$1.2000 \$0.7373 \$0.7309 \$1.2000 | \$1.2000 Non-Exempt \$1.2000 Non-Exempt \$1.2000 Non-Exempt \$1.2000 Non-Exempt \$0.7373 Non-Exempt \$0.7309 Non-Exempt \$1.2000 Exempt \$1.2000 Non-Exempt | Tax Fuel Type \$1.2000 Non-Exempt No. 2 Oil \$1.2000 Non-Exempt No. 2 Oil \$1.2000 Non-Exempt No. 2 Oil \$1.2000 Non-Exempt No. 6 Oil \$0.7373 Non-Exempt Propane \$0.7309 Non-Exempt No. 2 Oil \$1.2000 Exempt No. 4 Oil \$1.2000 Exempt No. 6 Oil \$1.2000 Exempt Propane \$1.2000 Exempt Propane \$1.2000 Exempt No. 6 Oil \$1.2000 Exempt No. 2 Oil \$1.2000 Non-Exempt No. 6 Oil | (per Th) Tax Fuel Type Term \$1.2000 Non-Exempt No. 2 Oil Summer Peak \$1.2000 Non-Exempt No. 2 Oil Summer Peak \$1.2000 Non-Exempt No. 2 Oil Fall Peaking \$0.7373 Non-Exempt Propane Fall Peaking \$0.7309 Non-Exempt No. 2 Oil Fall Peaking \$1.2000 Exempt No. 2 Oil Fall Peaking \$1.2000 Exempt No. 4 Oil Fall Peaking \$1.2000 Exempt No. 4 Oil Fall Peaking \$1.2000 Exempt No. 6 Oil Fall Peaking \$1.2000 Exempt No. 6 Oil Intermittent \$1.2000 Exempt No. 6 Oil Intermittent \$1.2000 Non-Exempt No. 2 Oil Intermittent \$1.2000 Non-Exempt No. 2 Oil No. 2 Oil \$1.2000 Non-Exempt No. 2 Oil No. 2 Oil \$1.2000 Non-Exempt No. 6 Oil No. 6 Oil \$1.2000 <td>\$1.2000 Non-Exempt No. 2 Oil Summer Peak \$1.2000 Non-Exempt No. 2 Oil</td> <td> Tax Fuel Type Term Usage Region </td> | \$1.2000 Non-Exempt No. 2 Oil Summer Peak \$1.2000 Non-Exempt No. 2 Oil | Tax Fuel Type Term Usage Region | |

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STATEMENT OF INTERRUPTIBLE RATE

January 01, 2009

Combined Area

Applicable to Service Classification No. 3

Applicable Rates:

| Price | Price | | | Different | iating Criteria | | |
|-------|----------|------------|-----------|-----------|-----------------|-------------|-----------|
| # | (per Th) | Tax | Fuel Type | Term | Usage | Region | Other |
| | | | | | | | |
| 1 | \$1.2500 | Non-Exempt | | | 45k-100k | | |
| 2 | \$1.2500 | Non-Exempt | No. 2 Oil | | >100k | | |
| 3 | \$1.2000 | Non-Exempt | No. 4 Oil | | | | |
| 4 | \$1.2000 | Non-Exempt | No. 6 Oil | | <50k | | |
| 5 | \$1.2000 | Non-Exempt | Propane | | <10k | | |
| 6 | \$1.2500 | Non-Exempt | No. 2 Oil | | Summer Fixed | | |
| 7 | \$1.2500 | Non-Exempt | No. 2 Oil | | 40k-45k | | |
| 8 | \$1.2000 | Exempt | No. 2 Oil | | >15k | | |
| 9 | \$1.2000 | Exempt | No. 2 Oil | | >225k | Plattsburgh | |
| 10 | \$0.8096 | Exempt | No. 2 Oil | | 8 - 15k | | |
| 11 | \$1.2000 | Exempt | No. 4 Oil | | | | |
| 12 | \$1.2000 | Exempt | No. 6 Oil | | <200k | | |
| 13 | \$0.7839 | Exempt | No. 6 Oil | Monthly | >200k | | |
| 14 | \$0.8096 | Exempt | Propane | | | | |
| 15 | \$1.2000 | Exempt | Coal | | | | |
| 16 | \$1.2000 | Exempt | No. 6 Oil | | <100k | | |
| 17 | \$1.2378 | Non-Exempt | No. 2 Oil | Monthly | >150k | | |
| 18 | \$1.2500 | Non-Exempt | No. 2 Oil | • | >80k | Sun | nmer Peak |
| 19 | \$1.2500 | Non-Exempt | No. 2 Oil | | <80k | Sun | nmer Peak |
| 20 | \$1.2500 | Non-Exempt | No. 2 Oil | | >230k | | |
| 21 | \$1.2500 | Non-Exempt | No. 2 Oil | | <20k | | |
| 22 | \$1.2500 | Non-Exempt | | | >200k | | |
| 23 | \$1.2000 | Non-Exempt | | | | | |
| 24 | \$0.7099 | Non-Exempt | | | 20 - 40k | | |
| 25 | \$0.8096 | Non-Exempt | | | >10k | | |
| 26 | \$1.2000 | Exempt | No. 2 Oil | | <8k | | |
| | • | • | | | | | |

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STATEMENT OF INTERRUPTIBLE RATE

January 01, 2009

Binghamton Area

Applicable to Service Classification No. 3

Applicable Rates:

| Price | Price | | Differentiati | ing Criteria | | | |
|-------|------------|-------------|---------------|--------------|--------------|--------|-------|
| # | (per Th) | Tax | Fuel Type | Term | Usage | Region | Other |
| | | | | | | | |
| 1 | \$1.2500 | Non-Exempt | | Monthly | <75k | | |
| 2 | \$1.2500 | Non-Exempt | No. 4 Oil | | | | |
| 3 | \$1.2500 | Non-Exempt | No. 2 Oil | | >1,000,000 | | |
| 4 | \$1.2500 | Non-Exempt | Propane | | | | |
| 5 | \$1.2500 | Non-Exempt | Coal | | | | |
| 6 | \$1.2500 | Non-Exempt | Other | | | | |
| 7 | \$1.2500 | Exempt | No. 2 Oil | | | | |
| 8 | \$1.2500 | Exempt | No. 4 Oil | | | | |
| 9 | \$1.2500 | Exempt | No. 6 Oil | | | | |
| 10 | \$1.2500 | Exempt | Propane | | | | |
| 11 | \$0.6964 | Exempt | Coal | | | | |
| 12 | \$1.2500 | Exempt | Other | | | | |
| 13 | \$0.6414 | Non-Exempt | LDC | Monthly | >75k | | |
| 14 | \$1.2500 | Non-Exempt | No. 2 Oil | Monthly | 100k-175k | | |
| 15 | \$1.2500 | Non-Exempt | No. 2 Oil | Monthly | 175k-225k | | |
| 16 | \$0.9558 | Non-Exempt | | 1 year | 75k-100k | | |
| 17 | \$0.9415 | Non-Exempt | | 1 year | | | |
| 18 | \$1.2500 | Non-Exempt | | Monthly | Intermittent | | |
| 19 | \$1.2500 | Non-Exempt | | Monthly | >225,000 | | |
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STATEMENT TYPE: IRS STATEMENT NO: 146 PAGE: 6

STATEMENT OF INTERRUPTIBLE RATE

January 01, 2009

Champlain Area

Applicable to Service Classification No. 3

Applicable Rates:

| Price | Price | | Differentiat | ing Criteria | | | |
|-------|----------|------------|--------------|--------------|-----------|--------|-------|
| # | (per Th) | Tax | Fuel Type | Term | Usage | Region | Other |
| | | | | | | | |
| 1 | \$1.2000 | Non-Exempt | No. 2 Oil | Monthly | <50,000 | | |
| 2 | \$1.2000 | Non-Exempt | No. 2 Oil | Monthly | >50,000 | | |
| 3 | \$1.2000 | Non-Exempt | No. 6 Oil | Monthly | <350,000 | | |
| 4 | \$1.2000 | Non-Exempt | No. 6 Oil | Monthly | >350,000 | | |
| 5 | \$0.8097 | Non-Exempt | Propane | Monthly | <25,000 | | |
| 6 | \$1.2000 | Non-Exempt | Propane | Monthly | >25,000 | | |
| 7 | \$1.2000 | Non-Exempt | Other | Monthly | N/A | | |
| 8 | \$1.2000 | Exempt | No. 2 Oil | Monthly | <50,000 | | |
| 9 | \$1.2000 | Exempt | No. 2 Oil | Monthly | >50,000 | | |
| 10 | \$1.2000 | Exempt | No. 6 Oil | Monthly | <350,000 | | |
| 11 | \$1.2000 | Exempt | No. 6 Oil | Monthly | >350,000 | | |
| 12 | \$1.2000 | Exempt | Propane | Monthly | <25,000 | | |
| 13 | \$1.2000 | Exempt | Propane | Monthly | >25,000 | | |
| 14 | \$1,2000 | Exempt | Other | Monthly | N/A | | |
| 15 | \$1.2378 | Non-Exempt | No. 2 Oil | Monthly | > 150,000 | | |
| 16 | \$1.2374 | Non-Exempt | | Monthly | > 500,000 | | |