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

Initial Effective Date: 02/01/08

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 and		
Applicable Surcharge Percentages	Residential Delivery	Residential and Non-Residential Commodity	Residential Delivery	Non-Residential Delivery
Counties of Westchester,	-	·	-	
Putnam, Dutchess and Orange				
Cities or Villages: Village of Walden	3.2471%	1.1613%	2.1936%	0.1497%
All Other Areas:	2.1936%	0.1497%	2.1936%	0.1497%
All Other Counties				
Cities: Auburn, Binghamton, Corning, Elmira, Geneva, Hornell, Ithaca, Lockport, Mechanicville, Norwich, Oneonta	3.0928%	1.0101%	2.0408%	0%
Villages: Addison, Alden, Alfred, Almond, Arkport, 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, 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	3.0928%	1.0101%	2.0408%	0%
All Other Areas	2.0408%	0%	2.0408%	0%

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