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PSC NO: 120 ELECTRICITY
NEW YORK STATE ELECTRIC & GAS CORPORATION

Initial Effective Date: 02/03/05

## STATEMENT OF EFFECTIVE TAX SURCHARGE FACTORS

The rates and charges for service under all Service Classifications will be increased by dividing the total of such rates and charges by a surcharge factor which collects 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, 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 factors are as follows:

## \*\*\* COUNTIES OF WESTCHESTER, PUTNAM, DUTCHESS AND ORANGE \*\*\*

<u>Cities or Villages: Surcharge Factor; Bundled: .981458</u> Delivery Only: .986539 Village of Walden

All Other Areas: Surcharge Factor; Bundled: .991430 Delivery Only: .986539

## \*\*\* ALL OTHER COUNTIES \*\*\*

| Cities: Surcharge Factor; | Bundled: .984148 | Delivery Only: .989243 |         |
|---------------------------|------------------|------------------------|---------|
| Auburn                    | Elmira           | Ithaca                 | Norwich |
| Binghamton                | Geneva           | Lockport               | Oneonta |
| Corning                   | Hornell          | Mechanicville          |         |

## Villages: Surcharge Factor; Bundled: .984148 Delivery Only: .989243

| Addison        | Deposit        | Liberty       | Port Byron     |
|----------------|----------------|---------------|----------------|
| Alden          | Dryden         | Lyons         | Port Dickinson |
| Alfred         | Dundee         | Macedon       | Riverside      |
| Almond         | East Aurora    | Marcellus     | Round Lake     |
| Arkport        | Elbridge       | Monticello    | Seneca Falls   |
| Aurora         | Elmira Heights | Montour Falls | Sidney         |
| Blasdell       | Forestville    | Moravia       | Silver Creek   |
| Burdett        | Franklin       | Morrisville   | Sloan          |
| Canaseraga     | Gowanda        | Newark        | South Dayton   |
| Canisteo       | Hamburg        | Newark Valley | Stamford       |
| Cayuga         | Hammondsport   | North Hornell | Trumansburg    |
| Cayuga Heights | Hobart         | Orchard Park  | Unadilla       |
| Cherry Creek   | Interlaken     | Owego         | Union Springs  |
| Cooperstown    | Johnson City   | Painted Post  | Van Etten      |
| Clyde          | Jordan         | Palmyra       | Walton         |
| Dannemora      | Keeseville     | Penn Yan      | Warsaw         |
| Dansville      | Lancaster      | Perry         | Waterloo       |
| Delhi          | Lansing        | Philmont      | Weedsport      |
| Depew          | Leicester      |               | Woodridge      |

All Other Areas: Surcharge Factor; Bundled: .994148 Delivery Only: .989243

Issued in compliance with Order in Case 00-M-1556 dated 06/28/01.

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