Received: 10/22/2003 Status: CANCELLED Effective Date: 12/01/2003

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

Initial Effective Date: 12/01/03

Statement Type: TSF Statement Number: 1

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 4 (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 4 (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 ***

Cities or Villages: Surcharge Factor; Bundled: .970517 Delivery Only: .977350 Village of Walden

All Other Areas: Surcharge Factor; Bundled: .980461 Delivery Only: .977350

*** ALL OTHER COUNTIES ***

<u>Cities: Surcharge Factor;</u>	Bundled: .975946	Delivery Only: .982817	
Auburn	Elmira	Ithaca	Norwich
Binghamton	Geneva	Lockport	Oneonta
Corning	Hornell	Mechanicville	

Villages: Surcharge Factor: Bundled: .975946 I	Delivery Only:	.982817
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Denosit	Liberty	Port Byron
1	•	Port Dickinson
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Dundee	Macedon	Riverside
East Aurora	Marcellus	Round Lake
Elbridge	Monticello	Seneca Falls
Elmira Heights	Montour Falls	Sidney
Forestville	Moravia	Silver Creek
Franklin	Morrisville	Sloan
Gowanda	Newark	South Dayton
Hamburg	Newark Valley	Stamford
Hammondsport	North Hornell	Trumansburg
Hobart	Orchard Park	Unadilla
Interlaken	Owego	Union Springs
Johnson City	Painted Post	Van Etten
Jordan	Palmyra	Walton
Keeseville	Penn Yan	Warsaw
Lancaster	Perry	Waterloo
Lansing	Philmont	Weedsport
Leicester		Woodridge
	Elbridge Elmira Heights Forestville Franklin Gowanda Hamburg Hammondsport Hobart Interlaken Johnson City Jordan Keeseville Lancaster Lansing	Dryden Lyons Dundee Macedon East Aurora Marcellus Elbridge Monticello Elmira Heights Montour Falls Forestville Moravia Franklin Morrisville Gowanda Newark Hamburg Newark Valley Hammondsport North Hornell Hobart Orchard Park Interlaken Owego Johnson City Painted Post Jordan Palmyra Keeseville Penn Yan Lancaster Perry Lansing Philmont

All Other Areas: Surcharge Factor; Bundled: .985946 Delivery Only: .982817

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